

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period April 29, 2006 through May 26, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Pacella	Shannon M.	SMP	Manager	4/30/2006	Complete 4/21 and 4/28 budget to actual analysis	0.8			A1
Pacella	Shannon M.	SMP	Manager	4/30/2006	Complete international testing procedures	2.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with T. Bishop regarding 2006 Audit Committee Meeting Schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Completion of summary of actual hours by level incurred through March for each division per engagement team; forward to J. Simpson accordingly.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence regarding Delphi Weekly Status Call (revised time).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with S. Sheckell and M. Pagac regarding Saginaw Directions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Preparation of memo to B. Thelen per reference material requested by S. Sheckell; send accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with team regarding staffing.	0.1			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate Senior	5/1/2006	Perform the Legal reserve walk-through applicable to Packard.	3.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/1/2006	Perform the Inventory reserve walk-through applicable to Packard.	4.9			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Cleared review notes related to DPSS walkthroughs	1.4			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Review of E&S FSCP walkthrough documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Preparation of staffing template for DPSS	1.1			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Preparation of staffing template for E&S	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/1/2006	Review of test of control and substantive procedures in Delphi divisional program	2.5			A1
Boehm	Michael J.	MJB	Manager	5/1/2006	Update of Divisional issues summary for manager/senior manager/partner planning meeting	0.8			A1
Boston	Jason C.	JCB	Staff	5/1/2006	E&C Sales/AR Documentation	3.8			A1
Boston	Jason C.	JCB	Staff	5/1/2006	E&C Payroll Walkthrough Documentation	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Attendance at weekly divisional update meeting.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Research for overall Scope Memo for Delphi Corporation 2006 audit.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Draft overall Scope Memo for Delphi Corporation 2006 audit.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2006	Review and revise overall Scope Memo for Delphi Corporation 2006 audit.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Call re: Prague service center	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Planning update with S. Sheckell	0.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Began comparing controls in the most recent version of Delphi Divisional framework to controls we have in the AWS file.	1.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Update security to allow access at T&I divisional headquarters	0.3			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Packard - Call with J. Yuhasz and S. Reinhart to questions regarding inventory and balance sheet fluctuations	0.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Packard - Preparation of e-mails to J. Yuhasz and S. Reinhart to follow up with phone calls made regarding fluctuation analysis status	0.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	Packard - Prepared balance sheet and income statement analytical review templates for Delphi-Packard to sync with other divisions	2.4			A1
Horner	Kevin John	KJH	Staff	5/1/2006	T&I - Received March J1 and 1240 analysis from L. Severson, OAS Manager	0.6			A1
Horner	Kevin John	KJH	Staff	5/1/2006	T&I - Updated fixed asset walkthrough for documentation of depreciation entry made for the asset we selected to test depreciation	0.9			A1
Horner	Kevin John	KJH	Staff	5/1/2006	T&I - Updated B5.1 budget forecast to actual memo for documentation received from L. Severson, OAS Manager	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Izzo	Tamara H.	THI	Partner	5/1/2006	Review of TSRS planning documents	2.2			A1
Kearns	Matthew R.	MRK	Senior	5/1/2006	AHG - Discussing with client regarding walkthrough strategy and timing for week of the 8th	0.2			A1
Kearns	Matthew R.	MRK	Senior	5/1/2006	E&C - Review E&C Walkthroughs performed by Staff.	7.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Meeting with M. Boehm, A Ranney and E. Marold to discuss the status of the AWS file and corporate walkthroughs.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Review of the AWS file to date	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Review of Delphi bankruptcy news releases	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	Corp - Review of I/A reports	0.4			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Reviewed Delphi Corporation's documentation regarding cash disbursements and receipts.	1.9			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Met with A. Krabill to discuss timing of Corporate walkthroughs.	1.8			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Saginaw - Detail review of the production inventory expenditure process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/1/2006	Saginaw - Detail review of the non-production inventory process.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/1/2006	Update Packard issues listing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/1/2006	Review Packard walkthroughs (legal and AR reserves).	4.5			A1
Miller	Nicholas S.	NSM	Manager	5/1/2006	Review of T&I walkthrough files.	4.6			A1
Pacella	Shannon M.	SMP	Manager	5/1/2006	Discuss substantive procedures with partner.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/1/2006	Respond to emails from client re: international testing timing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/1/2006	Make updates to international testing instructions based on feedback	0.9			A1
Ranney	Amber C.	ACR	Senior	5/1/2006	Corporate Walkthroughs-going over the minority interest process documentation with the staff.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/1/2006	Corporate Walkthroughs-meeting with the client to walkthrough the process of calculating the appropriate Healthcare accrual and OPEB accrual.	1.2			A1

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Ranney	Amber C.	ACR	Senior	5/1/2006	Corporate Walkthroughs-documenting the Healthcare accrual and OPEB accrual process that we walked through for the first quarter.	4.5			A1
Ranney	Amber C.	ACR	Senior	5/1/2006	Planning - Consolidated-discussing our strategy to complete the AWS file and walkthroughs with the seniors, managers, and senior managers on the engagement.	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/1/2006	E-mail communication with AHG relating Open Items on the PBC - List	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/1/2006	E&C - Drafting of the Inventory Costing walkthrough.	6.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/1/2006	E&C - Met with M. Kloss and M. Schulz to discuss various topics, relating to the Inventory Costing walkthrough.	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/1/2006	Time spent responding to E&Y international team inquiries regarding fees/scope.	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/1/2006	Review audit planning	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Populated generic walkthrough template with controls from AWS for several corporate processes and associate to the appropriate workstep.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Added comments and question to Corporate list of questions in team folder.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Transferred worksteps from TSRS AWS work program to Corporate AWS file.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Added controls to the walkthrough templates for Corporate.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2006	Prepared calculation of minority interest walkthrough template.	2.4			A1
Simpson	Jamie	JS	Senior Manager	5/1/2006	Review of actual time incurred sorted by activity code for budget/actual analysis.	0.4			A1
Van Leeuwen	Brent James	BJV	Senior	5/1/2006	Gathered PBC 404 documents and time reporting procedures information together for L. DeMers; forward accordingly.	0.9			A1
Vang	Reona Lor	RLV	Senior	5/1/2006	E&S - Documented E&S Inventory workpapers.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Revise and summarize the incurred hours in a separate schedule per J. Simpson.	2.4			A1

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Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Locate Delphi Transition Plan - Proposal; correspondence with K. Asher and S. Mileti accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Correspondence with team regarding Inventory Observation Schedule.	0.1			A1
Asher	Kevin F.	KFA	Partner	5/2/2006	Attend audit status meeting on quarterly procedures	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/2/2006	Packard - Prepare the Inventory Reserve memo (as part of the walk-through documentation)	2.8			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Conference call with R. Hofmann and K. Spence at E&S regarding ER&D issue.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Met with A. Krabill to discuss E&S ER&D issue.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Call with L. Estrella regarding E&S PP&E walkthrough	0.2			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Review of E&O reports provided by M. Hilton and E. Davis	0.3			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Call with R. Hofmann regarding tooling walkthrough and PP&E requests	0.4			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Conf. call with R. Vang and M. Hilton to discuss E&O reserve calculation	0.8			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Discussed E&S inventory walkthrough review notes with R. Vang	0.4			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Met with O. Saimoua to discuss open items in E&S PP&E process walkthrough	0.6			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Preparation of E&S staffing budget by area.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Update of divisional issues summary for manager/senior manager/partner planning meeting.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Met with J. Henning, K. Asher, M. Hatzfeld, M. Pagac, A. Krabill, J. Simpson, S. Sheckell, and N. Miller to review summary of divisional issues and update on Corporate audit procedures.	2.1			A1
Boehm	Michael J.	MJB	Manager	5/2/2006	Review of Corporate AWS file worksteps	2.6			A1
Boston	Jason C.	JCB	Staff	5/2/2006	Obtaining information regarding E&C Expenditures Walkthrough.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/2/2006	Documenting the Inventory Forecast Process for the E&C Inventory Management Walkthrough.	6.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2006	E&C - Review of accounting policies for SG&A and restructuring.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2006	E&C - Review of accounting policies for inventory, AR and securitizations.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2006	E&C - Review of accounting policies for notes receivable and inter-company.	3.8			A1
Henning	Jeffrey M.	JMH	Partner	5/2/2006	Attend Delphi weekly status meeting	1.9			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Discussion with A. Ranney conclusion of comparison on new framework to our AWS file	0.4			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Completed comparison of controls from most recent divisional Delphi Framework to controls we have in our AWS file to find any missing controls	3.2			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Coordinate delivery of workpapers to the Troy office for M. Hatzfeld's review	0.6			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Received summary of plant submissions from L. Severson, OAS Manager - updated financial statement close walkthrough for documentation received.	0.9			A1
Horner	Kevin John	KJH	Staff	5/2/2006	Finished fluctuation analysis word documents for the balance sheet and income statement for our analytical review for Q1	2.9			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review emails regarding items occurring during Q1 and related procedures	0.5			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review E&C joint investment walkthrough	0.2			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review A/R allowance walkthrough	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review emails regarding controls and walkthroughs	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/2/2006	E&C - Review E&C Sales/AR E&Y walkthrough	6.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	Corp - Weekly team status meeting.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	Corp - Review of the AWS file to date	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	DPSS - Q1 workpaper review	1.3			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Implemented revisions to the E&S Division's 2006 budget.	1.7			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Implemented revisions to the Packard Division's 2006 budget.	1.8			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Implemented revisions to the Steering Divisions 2006 budget.	1.9			A1
Marold	Erick W.	EWM	Senior	5/2/2006	Reviewed documentation which compares the 2006 Firm template for risk assertions by process to our AWS file.	2.6			A1
Martell	Michael A.	MAM	Principle	5/2/2006	Planning- Reviewing testing plan document.	1.0			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Work on Packard budget.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Update of the issues tracking matrix for the weekly status update meeting.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Involvement in the weekly status update call.	1.9			A1
Miller	Nicholas S.	NSM	Manager	5/2/2006	Work on the Physical Inventory Observation schedule.	3.8			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Project status update discussion with Sr. Manager	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Talked with SOX PMO on international testing timeline and substantive procedures	0.7			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Discussed changes to work programs with team and discussed status on Hyperion walkthrough and next steps	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/2/2006	Reviewed new testing work programs by tier, updated testing templates based on changes	3.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Preparation of budget	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Update divisional issues summary and participate in status call	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Saginaw - Update divisional issues summary and participate in status call	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	ACS - Update divisional issues summary and participate in status call	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	ACS - Preparation of budget	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Review and respond to ACS related emails	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	ACS - Review walkthroughs	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Preparation of budget	0.4			A1

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Pagac	Matthew M.	MMP	Manager	5/2/2006	E&C - Performing divisional summary and correspondence with senior	0.8			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Saginaw - Preparation of budget	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/2/2006	Review and respond to Saginaw related emails	0.4			A1
Peterson	Christopher A.	CAP	Manager	5/2/2006	Reviewed the final set of TSRS worksteps and made necessary changes.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Corporate Walkthroughs-Updating our matrix of the company's narratives by our significant processes, and updating responsibility by process.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Corporate Walkthroughs-walking the staff through the significant processes that still need controls associated in AWS.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Corporate Walkthroughs-Documenting our understanding of the Healthcare accrual process.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/2/2006	Planning - Consolidated-adding substantive worksteps and associating assertions for the accounts at the Divisions in AWS.	3.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Received and tied in the Open Items for the IFSCP walkthrough	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Finished drafting the inventory costing walkthrough.	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Met with M. Kloss to discuss various items relating to the inventory costing walkthrough.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Drafting of the Tooling walkthrough.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/2/2006	E&C - Met with C. Davis (Capital Management Group) to vouch the respective supporting documentation	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Discuss audit status with B. Dellinger	0.9			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Review audit fees with B. Thelen	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Review accounting issues with J. Williams	1.8			A1
Sheckell	Steven F.	SFS	Partner	5/2/2006	Review audit issues with team	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created walkthrough template for Accrued Liabilities walkthrough template.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created walkthrough template for Amortize Definite-Lived Assets walkthrough template.	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created walkthrough template for calculation prepaid expense process.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Set-up appointment to discuss Training Fund accrual and sent email with requests.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Retrieved AWS synch file from corp sever and sent to team members.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Added corp controls and created walkthrough template for financial statement close process.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Set up cash disbursements walkthrough template	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Added Corp controls and created walkthrough template for Cash Receipts	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Created folders for documentation of Corporate walkthroughs.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	Added controls for corporate PP&E aws steps and also added to walkthrough template and associated controls to AWS activity 7.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2006	DPSS - Followed with client regarding outstanding items.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/2/2006	Team weekly meeting to discuss audit status.	2.6			A1
Simpson	Jamie	JS	Senior Manager	5/2/2006	Discussion with team regarding planning status.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/2/2006	Discussion with N. Miller regarding T&I Q1 status.	0.5			A1
Stille	Mark Jacob	MJS	Staff	5/2/2006	Documentation and completion of GM application walkthrough.	3.1			A1
Vang	Reona Lor	RLV	Senior	5/2/2006	ACS - Follow-up questions and open items with ACS Manager, J. Hooper.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/2/2006	E&S - Prepared Inventory Management Walkthrough	2.6			A1
Wardrobe	Peter J.	PJW	Senior	5/2/2006	Discussion with T. Bomberski regarding sample size requirements for Delphi testing.	0.8			A1
Wardrobe	Peter J.	PJW	Senior	5/2/2006	Discussion regarding open items for walkthroughs.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	5/2/2006	Preparation of controls not walked through matrix for walkthroughs.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with Tax regarding proper use of Delphi Audit - Activity Codes per J. Simpson.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Preparation of DPSS and E&S Total Hours - by Level; correspondence with A. Krabill accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Work on coding April time detail by activity code for budget analysis.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with A. Krabill regarding Delphi Diesel Systems UK - Gillingham Q1 TSRS work; print accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with J. Simpson regarding Delphi International First Quarter Instructions - UK; forward email accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Review ARMS availability reports per T. Merewether.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with J. Simpson and partners regarding Delphi TDPE availability.	0.3			A1
Avila-Villegas	Vanessa	VAV	Associate Senior	5/3/2006	Packard - List all reports used in the Sales, AR walk-through	2.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/3/2006	Packard - Prepare the Inventory Reserve memo (as part of the walk-through documentation)	2.6			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Preparation of correspondence to B. Murray regarding Environmental walkthrough	0.2			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Preparation of E&S Audit Strategies Memorandum	0.6			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Review of E&S inventory documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	E&S Q1 review status discussion with A. Krabill	0.5			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Met with A. Krabill to discuss DPSS staffing budget	1.1			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Met with A. Krabill to discuss E&S staffing budget	1.2			A1
Boehm	Michael J.	MJB	Manager	5/3/2006	Met with A. Krabill, J. Simpson, N. Miller, E. Marold, and A. Ranney to discuss AWS engagement, significant account determination, and associated significant processes.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/3/2006	Review of Delphi divisional test of control worksteps within AWS program.	2.7			A1
Boston	Jason C.	JCB	Staff	5/3/2006	Documenting the Accounts Payable function for the E&C Expenditures Walkthrough.	3.1			A1
Boston	Jason C.	JCB	Staff	5/3/2006	Documenting the Walkthrough of Inventory Management for E&C Division.	4.9			A1
Ellis	Timothy A.	TAE	Senior	5/3/2006	Review and sort substantive testing procedures.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2006	E&C - Review of quarterly financial statements.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	5/3/2006	E&C - Review of quarterly CFO report.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	5/3/2006	E&C - Review of accounting policies for tooling, R&D, PP&E.	3.7			A1
Horner	Kevin John	KJH	Manager	5/3/2006	Began comparison of court cases in Delphi Bankruptcy News to court cases listed in CFO reports	1.8			A1
Horner	Kevin John	KJH	Staff	5/3/2006	Finished comparing financial statement risks in Delphi's divisional framework to WCGW's in AWS.	2.3			A1
Horner	Kevin John	KJH	Staff	5/3/2006	Began comparison of WCGW's from global automotive matrix to WCGW's in AWS for significant processes.	3.9			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review PY SOPAs to understand how they may impact 2006	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review Sales/AR Reserve walkthrough	0.8			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review Payroll/Employee Cost reserve walkthrough	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review PY E&C control deficiency matrix to understand how they may impact CY	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Divisional budget preparation	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Review of International Q1 reporting	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Engagement administration	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	E&S - Research regarding EITF 99-5 issues	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Review of the AWS file to date	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Corp - Review of I/A reports	0.3			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Team discussion regarding methodology for documentation within AWS for each division.	1.8			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Review of division's test of controls work program related to the inventory process.	1.9			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Review of divisions test of controls work program relate to the fixed asset process and implemented revisions where necessary.	1.9			A1
Marold	Erick W.	EWM	Senior	5/3/2006	Review of divisions' substantive procedures related to th fixed asset accounts and implemented revisions where needed.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/3/2006	Developing budget for the T&I division.	2.6			A1
Miller	Nicholas S.	NSM	Manager	5/3/2006	Meet with A. Krabill, J. Simpson and other team members to discuss the corporate AWS file.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/3/2006	Preparation for T&I meeting to discuss status.	2.5			A1
Pacella	Shannon M.	SMP	Manager	5/3/2006	Discuss with Core Sr. Manager status on NSJE CAAT procedures, substantive procedures and process to validate open deficiencies identified in 2005	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	ACS discussions with E.R.Simpson.	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	ACS - Review walkthroughs	2.3			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	Saginaw - Status update with E. Marold	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/3/2006	Reviewing ACS related controls for J. Volek	1.2			A1
Peterson	Christopher A.	CAP	Manager	5/3/2006	Preparation for M. Whiteman meeting regarding Hyperion.	1.9			A1
Peterson	Christopher A.	CAP	Manager	5/3/2006	Hyperion meeting with M. Whiteman.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Corporate Walkthroughs-documenting the Healthcare accrual and OPEB accrual process that we walked through for the first quarter.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Dayton Walkthroughs-Created a budget for the remainder of 2006 and discussing with Senior Manager accordingly.	2.4			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Planning - Consolidated-updating test of control worksteps in AWS related to Dayton.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/3/2006	Planning Consolidated-Meeting with audit team to go over significant accounts and related processes in View of AWS.	2.3			A1

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Rothmund	Mario Valentin	MVR	Staff	5/3/2006	Met with A. Renaud to discuss LTD and payroll accrual on the E&C books	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	Discussed engineering expense at E&C with process owner D. Unrue	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	E&C - Worked on clearing Open items on the expenditure and payroll cycle	1.0			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	E&C - Finished drafting the tooling walkthrough.	5.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/3/2006	E&C - Met with M. Maciejewski to discuss follow-up questions regarding tooling walkthrough.	0.8			A1
Sheckell Simpson	Steven F. Emma-Rose S.	SFS ESS	Partner Staff	5/3/2006 5/3/2006	Review audit planning Signed off on all applicable worksteps in ACS work program.	1.4 0.3			A1 A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Retrieved AWS synch for ACS and synched to the server.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Met with client to discuss ACS payroll JV's.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Coordination to obtain workpapers from office for ACS.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Discussed open items with EY management and followed-up with ACS staff.	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Added printed 8-k's to new binder at Corporate.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Reviewed TSRS workplan added to Corporate AWS file to ensure no associations or fast text was deleted during transfer of steps between the two engagements.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Met with client to discuss UAW training fund accrual.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2006	Specified which controls were "IT-Dependent Manual" controls in the Corporate AWS file.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with A. Ranney regarding Dayton budget.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with T&I regarding budget analysis.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with team regarding budget preparation .	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Conf. call with S. Bagworth from the UK to discuss 2006 audit scope.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	5/3/2006	Meeting with team to discuss AWS file and identification of significance acts/processes.	2.6			A1
Simpson	Jamie	JS	Senior Manager	5/3/2006	Discussion with S. Pacella regarding TSRS status.	0.7			A1
Vang	Reona Lor	RLV	Senior	5/3/2006	Follow-up questions of open items with J. Hooper, Manager at ACS.	2.4			A1
Vang	Reona Lor	RLV	Senior	5/3/2006	E&S - Documented Inventory Reserves data in Inventory Costing and Management walkthroughs.	3.6			A1
Wardrobe Aquino	Peter J. Heather	PJW HRA	Senior Client Serving Associate	5/3/2006 5/4/2006	Hyperion closing meeting with M. Whiteman. Compile all division budget total detail; revise accordingly per J. Simpson.	2.6 2.1			A1 A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Preparation of summary of actual hours by level incurred through April for each division per engagement team.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with J. Simpson regarding list of legal entities + list of timely engagements (T/B entities) per request from S. Jackson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with J. Cowie, M. Pagac and J. Hasse regarding serial numbers for security badge.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Obtain various Delphi phone numbers on intranet per A. Tanner and B. Skelton.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with J. Hasse, B. Welsh and A. Krabill regarding E&Y Network Access.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Correspondence with M. Sakowski regarding Hyperion access.	0.1			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Review of sales-by-customer analytic and preparation of related follow-up requests for information to L. Denny	1.1			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Review of E&S inventory walkthrough documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Discussion with J. Simpson regarding engagement staffing	0.4			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Met with A. Krabill and R. Vang to discuss E&S staffing model	0.4			A1

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Boehm	Michael J.	MJB	Manager	5/4/2006	Review of E&S inventory worksheet documentation	1.9			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Discussion of FSCP review notes with O. Saimoua	0.3			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Review consolidated memo regarding incremental Q1 procedures for 1st year audit.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Met with S. Sheckell and A. Krabill to discuss combined risk assessments for Delphi	0.5			A1
Boehm	Michael J.	MJB	Manager	5/4/2006	Meeting with S. Sheckell, A. Krabill, J. Simpson, N. Miller, A. Ranney, and E. Marold to discuss AWS, audit procedure timing, combined risk assessments, and other planning matters.	1.8			A1
Boston	Jason C.	JCB	Staff	5/4/2006	Meeting with M. Adams and S. Cornell to discuss the AR Process for the E&C Walkthrough.	1.3			A1
Boston	Jason C.	JCB	Staff	5/4/2006	Documenting the Sales/AR Process for E&C Walkthrough.	0.9			A1
Boston	Jason C.	JCB	Staff	5/4/2006	Documenting E&C Purchasing Walkthrough	5.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of Payroll walkthrough	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of Purchases/AP walkthrough.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of Sales/AR walkthrough	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of FSCP walkthrough.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2006	E&C - Review of inventory walkthrough.	1.9			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Met with J. Simpson to receive instructions for benchmarking information	0.3			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Finished comparison of legal cases reported in Delphi Bankruptcy News to cases reported in Delphi CFO reports	1.4			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Finished comparison of global automotive template WCGW's to WCGW's in AWS.	1.8			A1
Horner	Kevin John	KJH	Staff	5/4/2006	Created benchmarking analysis of segment sales of top automotive suppliers	3.2			A1
House	Brandon T.	BTH	Staff	5/4/2006	Packard - Creating client assistance listing for ITGC testing.	0.6			A1

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House	Brandon T.	BTH	Staff	5/4/2006	Packard - Clearing review comments	2.4			A1
Kearns	Matthew R.	MRK	Senior	5/4/2006	E&C - Meeting with J. Brooks to discuss quarterly legal reserve process	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/4/2006	E&C - Review updated 2005 E&C SOPAs and performing analysis for Q1 ASM	3.6			A1
Krabill	Aaron J.	AJK	Senior	5/4/2006	Corp - Review of International Q1 reporting	2.2			A1
Krabill	Aaron J.	AJK	Manager Senior Manager	5/4/2006	Corp - Meeting with S. Sheckell, J. Simpson, M. Boehm, N. Miller, A. Ranney and E. Marold to discuss planning for the team planning event, review certain aspects of the AWS file and discuss the approach regarding combined risk assessments.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2006	Corp - Further discussions with S. Sheckell regarding the documentation of CRA's in the consolidated AWS file	1.2			A1
Krabill	Aaron J.	AJK	Senior	5/4/2006	Corp - Divisional budget preparation	0.7			A1
Marold	Erick W.	EWM	Manager Senior	5/4/2006	Preparation of the 2006 Corporate Budget including other audit areas not covered by division budgets.	2.4			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Reviewed documentation prepared by K. Horner which compared our AWS WCGW's to the firm templates WCGW's.	1.3			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Documented changes within AWS to include new significant accounts, assertions, and related controls based on team discussion.	2.1			A1
Marold	Erick W.	EWM	Senior	5/4/2006	Meeting with Corporate Team to review AWS file - specifically related to initial testing procedures, how to evaluate material weaknesses, and supplemental audit programs.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Meeting with S. Sheckell and other team members to discuss the AWS file.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Time spent reading through of the AWS file and work programs.	3.3			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Completion of balance sheet analytics for T&I.	2.6			A1
Miller	Nicholas S.	NSM	Manager	5/4/2006	Meeting with J. Simpson to discuss status of T&I.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/4/2006	Discuss project status updates with Sr. Manager	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/4/2006	Meeting with Pierre (CAS) to discuss changes made to the SAS 99 CAAT scripts and how the manual j/e's are identified.	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/4/2006	Discussed staffing changes with scheduler that would impact Delphi	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/4/2006	Review Management's testing procedures and provide feedback.	2.1			A1
Pagac	Matthew M.	MMP	Manager	5/4/2006	ACS - Review Walkthroughs	4.2			A1
Pagac	Matthew M.	MMP	Manager	5/4/2006	E&C - Planning on legal reserve testing	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/4/2006	E&C - Updates on walkthroughs and quarter with M. Kearns & team	1.2			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-Going over questions related to the Union Training fund accrual with the staff.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-Updating our matrix of corporate processes and our responsibilities/status for all corporate walkthroughs.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-Meeting with the client (M. Fraylick) to walkthrough the warranty reserve process for the first quarter.	1.6			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Corporate Walkthroughs-documenting the controls in place over the Healthcare IBNR accrual calculation.	1.7			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Planning - Consolidated-Setting up sample size guidance to put in AWS as reference for the team when performing test of controls.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/4/2006	Planning - Consolidated-meeting with the seniors, managers & senior managers of the audit team to discuss our timing of interim audit and testing approach.	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/4/2006	E&C - Payroll Cycle - Cleared open items - discussion on various payroll topics D. Pattyes (Delphi A-HR)	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/4/2006	E&C - Drafted the Fixed Asset walkthrough, including addition, disposal, depreciation, and data maintenance	6.7			A1
Sheckell	Steven F.	SFS	Partner	5/4/2006	Discussions with team regarding audit planning	1.1			A1

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Sheckell	Steven F.	SFS	Partner	5/4/2006	Review 1st quarter financial reporting with Company	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/4/2006	Review planning documentation	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2006	ACS - Documented UAW and IUE training fund accrual process.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2006	ACS - Corresponded with client regarding levels of responsibility for recording of payroll entries.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2006	ACS - Prepared minority interest walkthrough template.	3.1			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with A. Ranney on corporate status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Mtg with J. Williams to discuss segments and other acct matters.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with R. Vang on 2006 staffing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with M. Boehm on senior needs for 2006	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Meeting with team to discuss AWS file/audit approach/timing.	2.5			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with J. Klein regarding restructuring.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Review of Q1 Balance sheet analytics for T&I.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Time spent reading T&I FAS 146 memo.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with A. Krabill, S. Sheckell, and N. Miller regarding FAS 146/112 as it relates to T&I.	1.5			A1
Tanner	Andrew J.	AJT	Senior Manager	5/4/2006	Discussions with M. Martell re: testing resources	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	5/4/2006	Meeting with S. Pacella and C. Peterson re: testing resource plan and Hyperion wrap-up	0.9			A1
Vang	Reona Lor	RLV	Senior	5/4/2006	ACS - Discussed open items with J. Hooper, ACS Manager.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/4/2006	Cleared review notes for ACS - AP walkthrough.	3.6			A1
Vang	Reona Lor	RLV	Senior	5/4/2006	E&S - Documented E&O Reserve Workpapers	1.1			A1
Wardrobe	Peter J.	PJW	Senior	5/4/2006	Review of GM walkthrough documentation.	2.1			A1

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Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence with M. Hatzfeld regarding Delphi Apr: Time - Activity Codes for actual hours by division analysis.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence with C. Waligorski regarding pages from Delphi scope and fee book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence regarding B. Welsh visit on May 6-11.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Correspondence with A. Ranney and E. Marold regarding Delphi AWS synch.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Review emails regarding coordination of Q1 2006 Quarterly Internal Control/Fraud Meeting.	0.1			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Call with M. Brady regarding Delphi engagement staffing	0.3			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Review of control test procedures in Corporate AWS file	3.2			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Cleared E&S inventory worksheet review notes	1.4			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Preparation of memorandum regarding EY response to material weaknesses and significant deficiencies as of 12/31/05	2.2			A1
Boehm	Michael J.	MJB	Manager	5/5/2006	Preparation of E&S analytic for disaggregated revenue data (e.g. sales by customer, region, product line, etc.)	0.7			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with A. Renaud, Accounting Manager, to discuss how goods invoiced are reconciled to that received.	0.1			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with S. Draper, Purchasing Manager, to discuss the purchasing function	0.5			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with M. Adams, AR Manager, to discuss the AR process	0.6			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Meeting with T. Pariseaus, PCL, to discuss the material return process	0.9			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Wrapping up the documentation of the Inventory Management Walkthrough	1.1			A1
Boston	Jason C.	JCB	Staff	5/5/2006	Obtaining documentation for the E&C Purchases Walkthrough	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/5/2006	Documenting E&C Purchasing Walkthrough.	2.9			A1
Ellis	Timothy A.	TAE	Senior	5/5/2006	Review and sort substantive testing procedures.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of Payroll walkthrough	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of Purchases/AP walkthrough.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of Sales/AR walkthrough	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of FSCP walkthrough.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/5/2006	Packard - Review of inventory walkthrough.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	5/5/2006	Status discussions with the team re: Packard, Saginaw, Dellinger agenda, and E&C	2.4			A1
Henning	Jeffrey M.	JMH	Partner	5/5/2006	Discussion regarding Q1 work for T&I.	0.6			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Preparation of e-mail to J. Simpson regarding benchmarking analysis of segment sales and comparison of legal cases	0.2			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Organized documentation from the benchmarking analysis of segment sales and comparison of legal cases to CFO reports	0.4			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Began changing audit program worksteps in AWS to include verbiage about selecting a sample size in accordance to sample size guidance	4.0			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Travel coordination for stay in Warren, OH to finish quarter work for Packard	0.3			A1
Horner	Kevin John	KJH	Staff	5/5/2006	Packard - Received balance sheet fluctuations from S. Reinhart, OAS Manager, and documented fluctuations in our analytic review document	2.8			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	AHG - Discussing AHG time frame with Bill of ISS AHG	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	AHG - Reviewing AHG PBC prior to having meeting with client to discuss timing of procedures	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	E&C - Reviewed financial statement close walkthrough.	3.3			A1
Kearns	Matthew R.	MRK	Senior	5/5/2006	E&C - Reviewed inventory management walkthrough.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/5/2006	Corp - Divisional budget preparation	2.1			A1
Marold	Erick W.	EWM	Senior	5/5/2006	Review of Delphi's 2005 10-K draft.	2.2			A1
Marold	Erick W.	EWM	Senior	5/5/2006	Documentation of my conclusions regarding which firm WCGW's should or should not be included within our AWS file.	3.9			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Discussion with A. Ranney about the union training accrual walkthrough.	0.1			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Time spent planning/coordinating meeting with Packard management and engagement management for week of 5/8.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Review of Packard inventory walkthrough files.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Discussions with J. Simpson preparing for T&I meeting.	1.5			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Work on the quarterly review fluctuations.	1.6			A1
Miller	Nicholas S.	NSM	Manager	5/5/2006	Meeting with D. Greenbury and various other T&I accounting personnel to discuss the status of the quarterly review.	2.5			A1
Pacella	Shannon M.	SMP	Manager	5/5/2006	Continue reviewing Delphi testing procedures	3.2			A1
Pagac	Matthew M.	MMP	Manager	5/5/2006	ACS - review walkthroughs	1.9			A1
Pagac	Matthew M.	MMP	Manager	5/5/2006	Discussion with A. Kulikowski on scoping for 2006 and review of Delphi file	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/5/2006	Discussion with J. Henning & M. Hatzfeld on Scoping memo and revision to document	1.8			A1
Ranney	Amber C.	ACR	Senior	5/5/2006	Corporate Walkthroughs-Detail reviewing the Calculation of Minority Interest Liability Walkthrough.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/5/2006	Corporate Walkthroughs-Detail reviewing the Union Accrual Calculation walkthrough documentation and going over notes with staff.	3.7			A1
Ranney	Amber C.	ACR	Senior	5/5/2006	Planning - Consolidated-walking the staff through changes that need to be made to the Test of Control worksheets in the AWS file.	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/5/2006	E&C - Finished the Fixed Asset Walkthrough.	5.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/5/2006	E&C - Met with K. Smith and M. Maciejewski to discuss various asset topics, such as tooling, FA additions, disposals, impairment etc.	1.2			A1

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Sheckell	Steven F.	SFS	Partner	5/5/2006	Review 2005 10K	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	ACS - Prepared for meeting with client regarding responsibility for Payroll entries.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	Completed preparation of walkthrough template for training accruals.	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	Preparation of the IBNR Warranty accrual analysis process walkthrough	3.5			A1
Simpson	Jamie	JS	Senior Manager	5/5/2006	Discussion with J. Henning regarding status of Q1 work for T&I.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/5/2006	T&I - Discussion with N. Miller on Q1 open items.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/5/2006	Mtg with T&I finance team (including D. Greenbury) to discuss Q1 open issues.	2.7			A1
Vang	Reona Lor	RLV	Senior	5/5/2006	Reviewed ACS AP Walkthrough portion prepared by E.R. Simpson; forward review notes accordingly.	2.1			A1
Vang	Reona Lor	RLV	Senior	5/5/2006	Documented ACS - AP Walkthrough review notes.	2.6			A1
Vang	Reona Lor	RLV	Senior	5/5/2006	E&S - Documented E&O Reserve Workpapers and Walkthrough Template	3.4			A1
Wardrope	Peter J.	PJW	Senior	5/5/2006	Prepared and sent CAL to T. Lessanau for Global Network walkthrough.	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/7/2006	Travel time to Warren, OH for Packard visit	3.9			A1
Henning	Jeffrey M.	JMH	Partner	5/7/2006	Planning re: European shared service center	0.6			A1
Horner	Kevin John	KJH	Staff	5/7/2006	Travel time to Warren, OH to work on Delphi Packard for the week	3.9			A1
Miller	Nicholas S.	NSM	Manager	5/7/2006	Drive time to Warren, OH for Packard.	3.0			A1
Pacella	Shannon M.	SMP	Manager	5/7/2006	Review Delphi testing procedures	2.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with M. Hatzfeld and A. Krabill regarding Delphi - Total Audit Budget.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Revise Total Audit Budget per revised divisional budget and corporate budget received.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Print and log Delphi Portugal deliverables; correspondence with J. Simpson accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with J. Hasse regarding Guest access for B. Welsh.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Providing miscellaneous assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Coordination of Proxima for Delphi team use.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Update Delphi Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Drive and pick-up time to Troy office to obtain proxima for Delphi team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with M. Stille regarding Delphi Phone Directory.	0.2			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate	5/8/2006	Discussion with T. Cooney for Inventory Reserve for Packard	0.6			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Follow-up questions regarding the warranty walk-through with L. Jones for Packard	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Preparation of Warranty walk-through for Packard	2.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Preparation of inventory reserves walk-through for Packard	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/8/2006	Detail review of Warranty Walk-through for Packard	2.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Discussed Cuneo E&O calculation with S. Sheckell and A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Met with S. Uppal and M. Kelso to walkthrough the DPSS quarterly E&O calculation for the Cuneo warehouse.	1.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Preparation of agenda for Q1 Closing meeting with DPSS Finance personnel	0.6			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Selection of ER&D testing sample and preapration of related correspondence to C. Lebeau.	0.9			A1
Boehm	Michael J.	MJB	Manager	5/8/2006	Preparation of E&S sales by customer analytic for Q1	1.7			A1
Boston	Jason C.	JCB	Staff	5/8/2006	Documenting E&C Sales AR Walkthrough	0.2			A1
Boston	Jason C.	JCB	Staff	5/8/2006	Documenting E&C AP Walkthrough	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boston	Jason C.	JCB	Staff	5/8/2006	Finishing E&C AP Walkthrough documentation	6.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of tooling and inventory accounting models and policies.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of Packard walkthrough documentation for E&O, Bad Debt.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of Packard walkthrough documents for warranty, & FSCP.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - review of FSCP, Q1 SAS 100 analyticals.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/8/2006	Packard - travel time to Warren, OH to perform review of SAS 100 wps.	4.2			A1
Henning Horner	Jeffrey M.	JMH	Partner	5/8/2006	Finalize Packard timing.	0.7			A1
	Kevin John	KJH	Staff	5/8/2006	Packard - provide quarterly division checklist for N. Miller.	0.1			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Received international inventory information from N. Miller and instructions to update inventory schedule	0.2			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Created spreadsheet to track physical inventory observations based on our selections of sites to conduct observations	1.8			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Updated the U.S. Inventory schedule with international data	2.1			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Set up time to meet with C. High to discuss intercompany receivables/payables	0.2			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Met with C. High to discuss allied/intercompany imbalance process	0.6			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Reviewed control objective templates relating to related party/allied accounting treatment in preparation for meeting with C. High to discuss intercompany receivables/payables	0.8			A1
Horner	Kevin John	KJH	Staff	5/8/2006	Packard - Created memo to document the monthly process to account for intercompany imbalance	1.6			A1
Izzo Kearns	Tamara H.	THI	Partner	5/8/2006	Update/review of planning documentation	1.1			A1
	Matthew R.	MRK	Senior	5/8/2006	E&C - Review purchases/AP walkthrough prepared by EY staff	4.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	5/8/2006	Corp - Meeting with B. Welsh in Troy, topics included background on Delphi and its divisions and review of the current aw's file.	6.8			A1
Marold	Erick W.	EWM	Senior	5/8/2006	Meeting with B. Welsh to discuss international location structure (i.e. which divisions use shared services and to what extent.	2.3			A1
Marold	Erick W.	EWM	Senior	5/8/2006	Review of current AWS engagement with B. Welsh - including significant accounts, WCGW's, etc.	2.4			A1
Marold	Erick W.	EWM	Senior	5/8/2006	Review of March planning meeting deck with B. Welsh related to the divisions' products and control deficiencies.	2.7			A1
Martell	Michael A.	MAM	Principle	5/8/2006	IT audit meeting with Joe regarding strategy discussion - reliance, issues	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Review of the Packard JE's required to be reviewed for the Q1 procedures.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the Balance Sheet and Income Statement fluctuation explanations provided by S. Reinhard.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the AR Reserve walkthrough.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the Budget to Actual Process.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Going through review notes with M. Hatzfeld.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Status review meeting with C. Zerull and M. Hatzfeld.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the inventory costing walkthrough, and reassessing the manner in which inventory is accounted for.	2.8			A1
Miller	Nicholas S.	NSM	Manager	5/8/2006	Work on physical inventory observation schedule.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Discussion with SOX PMO regarding 2005 SOX deficiency status	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Weekly status Meeting with IT SOX PMO	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Prepare meeting materials for IT Executive Update Meeting	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/8/2006	Project update discussion with Sr. Manager for Executive Update Meeting	1.3			A1

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Pagac	Matthew M.	MMP	Manager	5/8/2006	E&C - Update discussions with M. Rothmund & M. Kearns.	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Review of E&C related emails.	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Discussion with J. Volek, regarding deficiency tracker	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Updating overall Delphi scoping memo	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/8/2006	Summary of open controls for Material Weaknesses for Delphi	1.6			A1
Peterson	Christopher A.	CAP	Manager	5/8/2006	Attended Global Network ITGC kickoff meeting at Northfield Crossing.	1.2			A1
Peterson	Christopher A.	CAP	Manager	5/8/2006	Reviewed and respond to emails regarding Global Network ITGC kickoff meeting follow-up questions.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/8/2006	Planning - Consolidated--adding Principal Substantive Procedures specific to the automotive industry to AWS worksteps.	2.2			A1
Ranney	Amber C.	ACR	Senior	5/8/2006	Planning - Consolidated-meeting with audit team and B. Welsh to discuss Delphi company background and approach to develop international AWS file.	2.6			A1
Ranney	Amber C.	ACR	Senior	5/8/2006	Planning - Consolidated-Meeting with audit team and B. Welsh to go over the set-up of the AWS file as it applies to the international teams.	3.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with A. Renaud to get an understanding of the Long term liability and get and understanding of what makes up the liability (rebates, etc..)	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with D. Unrue to discuss the Engineering cost/ revenue and get an understanding what accounts are impacted by the revenue/cost	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Cleared review notes on the warranty accrual walkthrough	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with K. Smith (FA Supervisor) to discuss the rest of the open items, as well as the amortization of the tooling piece.	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Work on the payroll accrual, done by the plants.	1.2			A1

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Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with A. Renaud to discuss what accounts are impacted and who is booking these accruals at the plant	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Clearing notes on the inventory reserve walkthrough.	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/8/2006	E&C - Met with M. Schultz to tie out the inventory balances to SAP and Hyperion	0.7			A1
Sheckell	Steven F.	SFS	Partner	5/8/2006	Time spent responding to international team's inquiries.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Attempted to re-schedule meeting with K. Jones to discuss payroll entries and training accruals.	0.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Sent document request and inquiry email to client.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Discussed Payroll Accrual process entries with EY manager.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Preparation of emails to EY team members at various divisions to follow-up on Payroll Accrual process entries.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	ACS - Cleared review notes of AP process walkthrough.	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	Updated assertions in Corporate AWS engagement.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	DPSS - Emailed R. Nedadur regarding outstanding open item.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/8/2006	DPSS - Updated documentation with outstanding documentation we have received.	2.7			A1
Stille	Mark Jacob	MJS	Staff	5/8/2006	Meeting with T. Lesnau and B. Hegelund for Global Network walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	5/8/2006	Clearing of SAP walkthrough review comments.	3.7			A1
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Development of agenda/consolidation of documents for IT exec update meeting	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with S. Pacella to discuss PN2 and application controls	0.6			A1
Vang	Reona Lor	RLV	Senior	5/8/2006	Clearing review notes for ACS-AP Process Walkthrough.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/8/2006	E&S - Documentation of E&S Inventory Hardcopy Workpapers	2.1			A1

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Vang	Reona Lor	RLV	Senior	5/8/2006	E&S - Preparation of Inventory Walkthrough Templates E&O and Inventory Costing	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Correspondence with N. Winn and team regarding Proxima - Return.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Correspondence with S. Pacella regarding TSRS Update Meeting.	0.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Discussion with M. Starr for Revenue Walk-through for Packard (Buy/sell arrangements)	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Discussion with S. Reinhart on the quarterly controls for AR walk-through for Packard	0.6			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Discussion with C. High for AR walk-through for Packard (quarterly controls)	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Follow-up questions regarding the Inventory reserves walk-through for Packard with L. Jones	0.8			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Packard - Preparation of inventory reserve walk-through	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Packard - Preparation of Warranty Walk-through for Packard	1.7			A1
Avila-Villegas	Vanessa	VAV	Senior	5/9/2006	Packard - Preparation of Revenue, AR walk-through for Packard (update on quarterly controls)	2.3			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Obtained Q1 Cuneo E&O reserve calculation and discussed historical scrap rates with M. Kelso.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Met with J. Steele and T. Clark to discuss Q1 variance explanations and provide open items listing.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Discussed review notes on revenue and expenditure processes with A. Krabill.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Preparation of inventory reserve walkthrough t template for Cuneo E&O	1.3			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Review of Inventory Costing walkthrough documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/9/2006	Review of Inventory reserve (E&O, LCM, and Shrinkage) walkthrough documentation.	1.7			A1

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Boehm	Michael J.	MJB	Manager	5/9/2006	Call with J. Simpson, E. Marold, and N. Miller to discuss Journal Entry testing procedures and review of related divisional JE files.	1.5			A1
Boston	Jason C.	JCB	Staff	5/9/2006	Cleaning up Inventory Management Walkthrough Notes for E&C	2.1			A1
Boston	Jason C.	JCB	Staff	5/9/2006	Wrapping up E&C AR Sales Walkthrough Review Notes	6.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/9/2006	Packard - Closing meeting with FD and AFD, J. Henning and N. Miller to present current status of audit.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/9/2006	Packard - Preparation for AFD FD meeting.	2.7			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Packard status meeting with Chris and N. Miller	1.8			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Review Packard Q1 and walkthrough status	3.8			A1
Henning	Jeffrey M.	JMH	Partner	5/9/2006	Attend weekly status conference call	0.7			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - preparation of e-mail to S. Reinhart, OAS Manager, outlining follow-up questions we had regarding balance sheet fluctuations	0.1			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Received March 12 10 analyses from S. Reinhart, OAS Manager	0.2			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Updated physical inventory observation tracking spreadsheet with changes from M. Pagac.	0.6			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with S. Reinhart, OAS Manager, to discuss follow-up questions relating to balance sheet fluctuations	1.1			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Call with C. Jackson, Ohio Operations, to discuss payroll accrual and he directed me to L. Krukowski, Finance Analyst	0.1			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with M. Roberts to discuss payroll accrual at Division, she directed me to C. Jackson, Ohio Operations.	0.2			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with C. High for follow up questions relating to intercompany imbalance reserve entry made each month	0.3			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Met with T. Cooney, Finance Administrator, to discuss how hourly payroll accrual is handled each month for the division.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Discussion with N. Miller to receive tasks that need to be completed.	0.3			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Received documentation of payroll accrual for Warren Operations from L. Krukowski, Finance Analyst and discussed with her what I received .	0.6			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Discussion with L. Krukowski, Finance Analyst regarding hourly payroll accrual process.	0.7			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Began reviewing inventory walkthrough templates and quarterly controls that still need to be walked through	0.8			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Finished Allied Imbalance memo and tied out supporting documentation	1.3			A1
Horner	Kevin John	KJH	Staff	5/9/2006	Packard - Created Payroll accrual memo and tied out documentation received regarding the monthly process to record hourly payroll accrual	1.6			A1
Izzo	Tamara H.	THI	Partner	5/9/2006	Discussion with D. Bayles on RAS Approach	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/9/2006	E&C - Worked on E&C quarterly procedures including meeting with A. Renaud, finance manager	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/9/2006	E&C - Review E&C walkthroughs including assisting staff with review notes	7.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	Corp - Meeting with B. Welsh and S. Sheckell to discuss European audit planning.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	DPSS - Review of walkthroughs and other Q1 workpapers	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	Corp - Staffing discussion with S. Sheckell and M. Boehm	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	Corp - Budget discussion with S. Sheckell and J. Simpson	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	DPSS - Review of Q1 analyticals	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2006	DPSS - Preparation for Q1 closing meeting	0.4			A1
Marold	Erick W.	EWM	Senior	5/9/2006	Review of substantive procedures related to fixed assets.	2.4			A1
Marold	Erick W.	EWM	Senior	5/9/2006	Review of test of controls related to fixed assets.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/9/2006	Review of test of controls related to the expenditure process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Review of the E&O walkthrough.	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Clearing M. Hatzfeld and J. Henning comments about the Packard engagement.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Review inventory walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Work on the Summary Issues Matrix for the Packard Division.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Meeting with J. Henning and M. Hatzfeld to discuss Packard accounting matters.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Meeting with FD, AFD, J. Henning and M. Hatzfeld to discuss Q1 Review status and findings to date.	2.0			A1
Miller	Nicholas S.	NSM	Manager	5/9/2006	Packard - Discussions with M. Hatzfeld about his comments/questions and key items for the meeting.	2.7			A1
Pacella	Shannon M.	SMP	Manager	5/9/2006	Preparation of email to Resource Scheduler to discuss resourcing need (May - August)	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/9/2006	Prepare email to SOX PMO giving international testing status	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/9/2006	Review E&C year end adjustments schedule	2.4			A1
Pagac	Matthew M.	MMP	Manager	5/9/2006	Review E&C walkthroughs	4.6			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Discussing the Treasury Department's role in the Bankruptcy AR Set-off process with the client (S. Snell) for our walkthrough of this process at the Corporate level.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Detail reviewing the accrued warranty reserves walkthrough documentation.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Walking through our Minority Interest Liability Calculation with Senior Manager and preparing list of questions for the client.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Corporate Walkthroughs-Walking through our documentation of the Healthcare IBNR accrual process with the Sr. Manager and preparing a list of questions for the client.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/9/2006	Planning - Consolidated-Discussing audit procedures over the Excess & Obsolete Inventory Reserves that would be applicable to all divisions.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Planning - Consolidated-preparing a reference from GAM for the AWS file regarding appropriate procedures and timing of audit testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/9/2006	Quarterly Review-coordinating with the client (J. Nolan) to obtain a Q1 trial balance compared to 12/31/05 for Corporate.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Clearing notes on the Warranty Accrual Walkthrough.	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Met with S. Nyutu to discuss the warranty council meeting minutes	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Clearing notes on the payroll cycle- getting an understanding of the plant payroll accrual	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/9/2006	E&C - Clearing notes on the AR Reserve walkthrough B4.3	4.2			A1
Sheckell	Steven F.	SFS	Partner	5/9/2006	Review internal control analyses	1.3			A1
Sheckell	Steven F.	SFS	Partner	5/9/2006	Review corporate analyses	3.1			A1
Sheckell	Steven F.	SFS	Partner	5/9/2006	International planning meeting with B. Welsh	5.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Reviewed Corp. worksteps compared to PSP's.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Discussed warranty accrual walkthrough documentation with EY Senior.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Updated Minority Interest walkthrough	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Updated training fund accrual walkthrough.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Prepared meeting agenda and request list for meeting scheduled with K. Jones.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	Updated warranty accrual workpapers.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	DPSS - Arranged and prepared for meeting with J. Steele regarding Q1 variances.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	DPSS - Meeting with J. Steele and T. Clarke to discuss Q1 analytic questions.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/9/2006	DPSS - Documented outcome of discussion with J. Steele regarding various Q1 analytics.	3.0			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Discussion with A. Ranney regarding Corporate walkthroughs.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/9/2006	Discussion with M. Hatzfeld regarding U.S. divisional budgets.	0.2			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Discussion with S. Sheckell regarding U.S. divisional budgets.	1.3			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Time responding to email from E&Y China regarding deficiencies.	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Meeting with S. Sheckell and B. Welsh regarding international fees.	2.1			A1
Simpson	Jamie	JS	Senior Manager	5/9/2006	Conf. call with team to discuss Q1 audit status.	1.2			A1
Stille	Mark Jacob	MJS	Manager Staff	5/9/2006	Discussion with C. Peterson on how to resolve Hyperion comments.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/9/2006	Moving walkthrough documentation to AWS which included renaming workpapers, adding comments, and signing off.	2.1			A1
Stille	Mark Jacob	MJS	Staff	5/9/2006	Clearing and follow-up on Hyperion review comments.	3.8			A1
Vang	Reona Lor	RLV	Senior	5/9/2006	Follow-up calls to ACS based on review notes.	1.3			A1
Vang	Reona Lor	RLV	Senior	5/9/2006	Documentation of ACS-AP Workpapers (hardcopy)	3.1			A1
Vang	Reona Lor	RLV	Senior	5/9/2006	Clearing review notes for ACS-AP Process Walkthrough.	3.6			A1
Wardrobe	Peter J.	PJW	Senior	5/9/2006	Preparation of weekly budget to actual analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Correspondence with T. Merewether regarding Delphi ARMS Report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Correspondence with A. Krabill regarding Actual Hours incurred for budget to actual analysis.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Revise total budget schedule per revised division budget per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Preparation of budget to actual analysis for week of 5/5.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Reconciliation of ARMS to estimate to complete on budget to actual analysis.	1.2			A1

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Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Various coordination of signed Exhibit C to PwC SOW - Revised; deliver to D. Bayles accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Various correspondence with Delphi, G. Curry and B. Welsh regarding issues with Guest network access for Brian.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Conference call with S. Jackson and J. Simpson regarding e-room preparation and requested documents.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Various correspondence with J. Simpson regarding Delphi TDPE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Compilation of Delphi Requested Documents for e-room per S. Jackson; forward accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Coordination of TSRS update meeting per S. Pacella including correspondence with Shannon.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Preparation of Legal reserve walkthrough for Packard	0.7			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Follow-up questions from Mike regarding the reserves (warranty and inventory)	0.8			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Preparation of the revenue walkthrough for Packard (sell/buy arrangements)	1.3			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Clear review notes from N. Miller for Reserve processes for Packard	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Select sample of journal entries to test and discuss the basis to do it for Packard	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	5/10/2006	Update revenue, AR memorandum for Packard	2.1			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	DPSS - Discussed review notes in inventory process with A. Krabill	1.4			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	DPSS - Preparation of correspondence to C. Anderson regarding Q1 closing meeting	0.2			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	E&S - Preparation of tooling walkthrough for E&S including related research of EITF 99-5.	2.5			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	Review of Corporate AWS workprogram including test of control and substantive worksteps	3.2			A1
Boehm	Michael J.	MJB	Manager	5/10/2006	Update of DPSS ASM	1.1			A1

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Boston	Jason C.	JCB	Staff	5/10/2006	Cleaning up the Sales/AR Walkthrough Review Notes for E&C	2.7			A1
Boston	Jason C.	JCB	Staff	5/10/2006	Cleaning up the Inventory Management Review Notes for E&C	6.7			A1
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Review of walkthroughs for Packard	4.0			A1
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Travel time from Warren, OH for Packard	2.2			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Updated balance sheet fluctuation document with explanation received from S. Reinhart regarding fluctuation in special tooling account.	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Call with L. Krukowski, Finance Analyst, to find out which trial balance payroll accrual is being booked on.	0.2			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Discussion with D. Ford to track down construction work in process aged listing from J. Soledad, Mexico Finance.	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Spoke with E-R. Simpson regarding how payroll accrual is handled at Packard division and entry made on Corporate books	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Updated Payroll Accrual memo with information found out from discussion with E-R. Simpson.	0.4			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Updated M. Hatzfeld's review notes document for review notes that have been cleared	0.6			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Met with M. Starr, Cost Accounting Supervisor, to discuss consignment reconciliations	0.7			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Met with J. Yuhasz and T. Wong, Cost Accounting, to discuss annual physical inventory quantities	0.8			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Received bailment reconciliation report from Vargas, Mexico Finance, for our walkthrough of control 2.5.1-1, updated inventory walkthrough template	0.8			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Walked N. Miller through documentation received to clear M. Hatzfeld's review notes	0.8			A1

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Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Spoke with J. Vargas, Mexico Finance, to discuss reconciliation of consignment inventory quantities done each month for our inventory walkthrough	1.2			A1
Horner	Kevin John	KJH	Staff	5/10/2006	Packard - Received documentation from T. Wong, Cost Analyst, outlining annual physical inventory quantities for Packard and updated inventory schedule	1.4			A1
Huffman	Derek T.	DTH	Senior	5/10/2006	Review of Delphi internal audit SAP test plans	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	AHG - Attended meeting with AHG representative, G. Anderson, discussing schedules he has prepared for E&Y for Q1 2006 review	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Assisted staff clearing walkthrough review notes related to E&C	0.5			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Reviewed capital expenditure walkthrough prepared by EY staff	2.1			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Reviewed FSCP walkthrough prepared by E&Y staff	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Reviewed purchases/AP walkthrough prepared by E&Y staff	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/10/2006	E&C - Review capital expenditure walkthrough prepared by E&Y staff	2.1			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	DPSS - Q1 analytical review	2.4			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	DPSS - Walkthrough review	2.3			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	Corp - Meeting with S. Sheckell and B. Welsh to discuss European Fee allocation	2.1			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	Corp - Q1 Fraud meeting with B. Thelen, S. Sheckell, DTT and Delphi IC department	0.9			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	E&S - Review of initial draft of Q1 analytics	0.5			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	DPSS - review Q1 ASM	0.4			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	Corp - Staffing discussion with S. Sheckell and M. Boehm	0.3			A1
Krabill	Aaron J.	AJK	Senior	5/10/2006	DPSS - Preparation for Q1 closing meeting	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/10/2006	Discussions and follow-up regarding ACS payroll walkthrough and the interfaces with the divisions.	2.2			A1
Marold	Erick W.	EWM	Senior	5/10/2006	Review of test of controls related to the financial statement close process.	1.3			A1
Marold	Erick W.	EWM	Senior	5/10/2006	Review of substantive procedures related to the expenditure process.	2.4			A1
Marold	Erick W.	EWM	Senior	5/10/2006	Initial review on non-standard journal entries and communication with Corporate Audit Services.	2.1			A1
Martell	Michael A.	MAM	Principle	5/10/2006	Testing call to discuss reliance on internal audit	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Preparing an agenda for and working to schedule a Packard inventory meeting.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - developing process for reviewing the quarterly journal entries.	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the walkthrough of the intercompany reconciliation process.	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the inventory walkthrough.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the Company's process for accruing and recording payroll.	1.0			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - following up on J. Henning and M. Hatzfeld's questions/comments about the walkthroughs.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Walking J. Henning through work completed to date.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/10/2006	Packard - Review the warranty walkthrough.	1.7			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Prepare all planning documentation for inclusion in AWS.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Discuss in scope applications for Packard with Core team.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Discussion with Core Sr. Manager to understand output from SAS 99 Procedures	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Discussion with IT SOX PMO to discuss possible scope changes in UK	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Update planning memo for inclusion in AWS.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/10/2006	Create planning documentation inventory for inclusion in AWS.	1.1			A1

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Pacella	Shannon M.	SMP	Manager	5/10/2006	Reviewed client assistance listings for Steering and DGL for testing - sent to IT SOX PMO	1.1			A1
Peterson	Christopher A.	CAP	Manager	5/10/2006	Reviewed Hyperion IT Operational issues written by M. Stille.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	Corporate Walkthroughs-Detail reviewing the walkthrough documentation of the Corporate Accrual fo IBNR Warranty Reserves.	3.6			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	Dayton Interim-Updating Dayton's budget for the 2006 audit.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	Dayton Walkthroughs-Documenting feedback for the two staff on the Dayton team for their annual review.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/10/2006	T&I Quarterly Review-conference call with client (J. Meinberg and D. Greenbury) to discuss audit strategy to test Reimbursable tooling costs and amortization.	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Met with G. Halleck to discuss the inventory master file and the respective control environment surrounding the master file	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Met with A. Radjiewski to walk through the FA impairment analysis- the three step approach	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Clearing Notes on AR reserve, walkthrough.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Met with M. Adams to discuss the accuracy of th set-off receivables for AR reserve, walkthrough	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/10/2006	E&C - Clearing of Fixed Assets Review Notes	3.4			A1
Sheckell	Steven F.	SFS	Partner	5/10/2006	Review DPSS workpapers	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/10/2006	Review corporate accounting issues	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/10/2006	Review global fees and agendas with international teams	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	ACS - Worked on clearing ACS review notes.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	ACS - Discussed payroll journal entries with EY Team.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	ACS - Discussed payroll journal entries with K. Jones.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	Discussed training fund accrual document request and process with K. Jones.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	DPSS - Updated DPSS quarterly review workpapers.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	DPSS - Prepared a summary of debit balances for which bad debt reserve should not have been calculated	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/10/2006	DPSS - Documented 'Freight In Inventory' adjustment JV.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with C. Failer regarding Delphi staffing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with S. Sheckell and A. Krabill regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Time spent updating T&I's and Dayton's budgets.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with S. Jackson regarding Delphi E-room tool.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with S. Sheckell and B. Welsh regarding international fees.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Preparation of international fee communication email and budget	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Time spent responding to international team's inquiries.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Meeting with A. Brazier and J. Williams to discuss FAS 112 and FAS 144.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/10/2006	Discussion with M. Boehm and E. Marold regarding nor standard JE's.	1.4			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Documentation and signoff in AWS.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Documentation and follow-up on Global Network walkthrough.	1.1			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Global network walkthrough follow-up and documentation.	1.2			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Clearing and follow-up on Hyperion review comments.	1.9			A1
Stille	Mark Jacob	MJS	Staff	5/10/2006	Development of client assistance listings.	2.3			A1
Vang	Reona Lor	RLV	Senior	5/10/2006	Documentation of ACS-AP Workpapers (hardcopy)	2.8			A1
Vang	Reona Lor	RLV	Senior	5/10/2006	Clearing review notes for ACS-AP Process Walkthrough.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	5/10/2006	Follow-up questions on E&S Q1-1 Analytics to M. McDonald.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Correspondence with T. Merewether regarding Delphi ARMS Report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Revisions to budget to actual analysis for week of 5/5.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Update contact list per J. Simpson, forward accordingly.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Clearing review notes in AWS file	0.7			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Request from client the journal entries to be tested for Q and coordinate the delivery	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Clear review notes from M. Hatzfeld and J. Henning's regarding the E&O inventory reserve walk-through	2.1			A1
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Travel time to Warren, OH for Packard visit	3.9			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Preparation of deliverables (agenda, issues matrix, etc.) for quarterly closing meeting at DPSS.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Quarterly closing meeting with C. Anderson, S. Uppal, J. Steele, and D. Langford	2.7			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Call with L. McGrew regarding the E&S balance sheet analytic	0.4			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	E&S - Discussion with R. Vang regarding E&S 1st quarter analytic procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Met with R. Reminick to discuss timing of Q1 walkthrough procedures for Corporate	0.6			A1
Boehm	Michael J.	MJB	Manager	5/11/2006	Review of Corporate AWS file including WCGW's and related controls included within file.	2.6			A1
Boston	Jason C.	JCB	Staff	5/11/2006	Cleaning up Sales AR Walkthrough Review Notes for E&C	4.7			A1
Boston	Jason C.	JCB	Staff	5/11/2006	Cleaning up AP Review Notes for E&C	5.3			A1
Ford	David Hampton	DHF	Staff	5/11/2006	Worked with the Fixed asset department and capital department to obtain more information for the Packard walkthroughs including CWIP.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Received schedule of operating income after SOPA adjustments from S. Reinhart, OAS Manager	0.2			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Discussion with G. Chopko, OAS, to get 2006 budget by plant to clear M. Hatzfeld's review note.	0.2			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Discussed balance sheet fluctuations with N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Updated payroll memo to discuss the recording of payroll expenses	1.2			A1
Horner	Kevin John	KJH	Staff	5/11/2006	Packard - Went to North Riverside road location, plant 10, to walkthrough payroll expense recording with L. Krukowski, Finance Analyst	1.9			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	AHG - Review and formatted AHG Q1 2006 Non Standard journal entry file to determine approach for reviewing and testing them	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	AHG - Review schedules provided by client, Greg Anderson regarding Q1 2006 procedures	1.3			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	E&C - Complete review of FSCP walkthrough.	2.7			A1
Kearns	Matthew R.	MRK	Senior	5/11/2006	E&C - Review Inventory Costing Walkthrough.	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	DPSS - Preparation for and closing meeting for Q1	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	DPSS - Q1 workpaper review	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	Corp - Preparation for and conference call with E. Stevenson, B. Welsh, J. Simpson and S. Sheckell to discuss European Fees	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	DPSS - Responding to questions raised at the Q1 closing meeting	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2006	Corp - Preparation of schedule for European Planning event	0.8			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of Corporate's cash disbursement narratives.	1.3			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of Corporate's cash management narratives.	1.4			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of Corporate's cash receipt narratives.	1.5			A1
Marold	Erick W.	EWM	Senior	5/11/2006	Review of warranty reserve analysis	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Meeting with C. Zerull to discuss new accounting policy.	0.2			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Meeting with S. Reinhart to discuss status of the quarterly reviews.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Addressing notes from J. Henning for the Packard procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Review of inventory walkthroughs.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Preparing for meeting with J. Howry in regards to the Packard tooling process.	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Meeting with J. Howry in regards to the Packard tooling process.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Documenting discussions with J. Howry in regards to the Packard tooling process.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Review of the JE policy memo.	0.1			A1
Miller	Nicholas S.	NSM	Manager	5/11/2006	Call with J. Simpson to discuss T&I quarterly procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Conference call with CAS to discuss issues with SAS 99 procedures for DGL	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Discussion with Core team on how journal entries get posted into DGL and SAP.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Numbering workpapers for inclusion into the AWS file - Packard walkthrough	2.2			A1
Pacella	Shannon M.	SMP	Manager	5/11/2006	Updated planning memo and associated all planning documentation into AWS.	2.7			A1
Peterson	Christopher A.	CAP	Manager	5/11/2006	Review and sign off on planning documentation related to ITGC audits.	2.7			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-discussing review notes with the staff regarding the Union Training Fund Accrual process walkthrough documentation.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-Discussing review notes with the staff regarding the Warranty Reserve process walkthrough documentation.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-walkthrough the process of making payments against the Union Training Fund Accrual with the client (Y. Chiohon).	1.2			A1

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Ranney	Amber C.	ACR	Senior	5/11/2006	Corporate Walkthroughs-going over Warranty Reserve Analysis with the team to discuss the assumptions being used by the company and appropriateness of the methodology.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	Dayton Walkthroughs-writing the 2006 ASM for planning purposes.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/11/2006	T&I Quarterly Review-reading through legal analysis and making a list of follow-up questions for the client.	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing notes on the Financial Statement Close Process	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing of Warranty walkthroughs Open items	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing notes on the purchase walkthrough	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/11/2006	E&C - Clearing notes on the Inventory Costing Walkthrough	3.7			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Review staffing issues	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Attend DPSS closing meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Review DPSS workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/11/2006	Review international planning agendas	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	ACS - Documented review notes in ACS walkthrough	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Prepared file with all significant Corporate processes and sent to N. Miller.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Sent inquiry email to K. Jones.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Set up appointments to meet with M. Fraylick and Y. Ciochon.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Participated in IBNR warranty accrual discussion with A. Ranney and E. Marold.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Updated Training Funds workpapers.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Reviewed warranty and training accrual reserves with A. Ranney.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	Discussed union expenditure process with Y. Chichon.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	DPSS - Prepared detailed open items list and included it in AWS for EY manager.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/11/2006	DPSS - Transferred tickmarks and updated workpapers for financial statement close.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with A. Ranney and E. Marold regarding warranty IBNR walkthrough	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with team regarding staffing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Preparation of international fee communication email.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Conf. call with E. Stevenson to discuss Europe audit fees.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Review of Delphi bankruptcy news	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with team regarding planning status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with S, Pacella, E. Marold and P. Long regarding non-std JE testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with N. Miller regarding T&I status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	5/11/2006	General review of T&I walkthroughs.	0.5			A1
Stille	Mark Jacob	MJS	Senior Staff	5/11/2006	Updating of GM applications walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Follow-up of Data Center walkthrough and issues.	0.7			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Renaming of documentation, wp's, updating DITGC's fo aws.	0.9			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Development of client assistance listings.	1.2			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Follow-up and documentation of Global Network Walkthrough.	1.3			A1
Stille	Mark Jacob	MJS	Staff	5/11/2006	Consolidation of observation templates.	1.4			A1
Vang	Reona Lor	RLV	Senior	5/11/2006	Clearing review notes for ACS-AP Process Walkthrough.	2.7			A1
Vang	Reona Lor	RLV	Senior	5/11/2006	Documentation of ACS-AP Workpapers (hardcopy)	3.1			A1
Vang	Reona Lor	RLV	Senior	5/11/2006	Review of E&S Q1-1 Analytics, additional follow-up questions.	2.2			A1
Wardrobe	Peter J.	PJW	Senior	5/11/2006	Review of GM walkthrough WPs.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Correspondence with A. Ranney regarding planning form for budget.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Correspondence with J. Simpson and M. Boehm regarding Delphi budget summary.	0.2			A1

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Boehm	Michael J.	MJB	Manager	5/12/2006	Drafted e-mail to S. Garza regarding tooling walkthrough open items	0.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Call with R. Hofmann to discuss E&S open items including tooling and analytical review	0.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Review of E&S documentation for income statement variance analysis.	1.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Preparation of annual budgets for DPSS and E&S divisions.	1.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Staffing discussion with M. Pagac.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Met with D. Bayles to discuss variance analysis expectations for Delphi divisions	0.4			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Conference call with J. Henning, S. Sheckell, M. Hatzfeld, and M. Pagac to discuss best practices and expectations regarding Delphi quarterly variance analyses.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/12/2006	Preparation of document for D. Bayles to detail variance analytics that should be performed on quarterly basis by all divisions.	1.4			A1
Boston	Jason C.	JCB	Staff	5/12/2006	Clearing Sales/AR walkthrough Review Notes for E&C	3.9			A1
Boston	Jason C.	JCB	Staff	5/12/2006	Clearing AP Walkthrough Review Notes for E&C	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Preparation for S. Sheckell meeting to discuss macro engagement objectives, roles, responsibilities.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Divisional update meeting with S. Sheckell.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Delphi E&C walkthrough reviews.	4.7			A1
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Discussion with J. Simpson re: Delphi Planning activities	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Conf. call with A. Krabill re: E&S status	0.4			A1
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Meeting with J. Simpson re: evaluations, staffing and timing matters re: Delphi	0.8			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Determined gross receivables for Packard for A. Ranney in relation to her work at corporate	0.2			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Received 2006 budget by plant from G. Chopko to clear review note by M. Hatzfeld.	0.3			A1

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Horner	Kevin John	KJH	Staff	5/12/2006	Travel time from Warren, OH for Delphi Packard.	3.3			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Cleared N. Miller's review notes relating to payroll expense and intercompany imbalances	0.4			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Discussed intercompany imbalance reserve process with N. Miller, Manager, after discussion with C. High	0.6			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Met with C. High to discuss questions regarding intercompany imbalance reserve entry made each month	0.6			A1
Horner	Kevin John	KJH	Staff	5/12/2006	Packard - Updated Payroll Accrual memo for documentation received from L. Krukowski, Finance Analyst for the recording of payroll expenses	0.8			A1
Huffman	Derek T.	DTH	Senior	5/12/2006	Clearing SAP walkthrough review notes	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	AHG - Worked on Q1 schedules provided by client	2.2			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Assisted staff with Sales/AR Walkthrough review notes	0.4			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Assisted staff clear tooling walkthrough notes including understanding how client records amortization and impairment	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Clearing Capital Expenditure Walkthrough Review notes with staff	1.2			A1
Kearns	Matthew R.	MRK	Senior	5/12/2006	E&C - Review Tooling Walkthrough.	2.6			A1
Krabill	Aaron J.	AJK	Senior	5/12/2006	E&S - Q1 workshop review	1.2			A1
Krabill	Aaron J.	AJK	Manager	5/12/2006	DPSS - Clearing S. Sheekell's comments on Q1 items	0.7			A1
Krabill	Aaron J.	AJK	Manager	5/12/2006	Corp - Conference call to discuss proposed analytical package with M. Hatzfield, M. Boehm, J. Henning and S. Sheekell.	0.3			A1
Krabill	Aaron J.	AJK	Senior	5/12/2006	DPSS - Review of open items and discussion with M. Boehm on plan to resolve	0.3			A1
Marold	Erick W.	EWM	Senior	5/12/2006	Saginaw - Discussions with T. Pope regarding ACS interface with the Steering division's ledger.	1.2			A1

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Marold	Erick W.	EWM	Senior	5/12/2006	Saginaw - Review of payroll walkthrough narrative.	1.8			A1
Marold	Erick W.	EWM	Senior	5/12/2006	Saginaw - Review of updated memos from B. Lewis regarding changes in estimates as a result of subsequent events.	2.3			A1
Martell	Michael A.	MAM	Principle	5/12/2006	Conference call on testing/scoping/preliminary issues - Status Updates	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/12/2006	Packard - Meeting with M. Starr to discuss some questions on inventory accounting.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/12/2006	Travel time from Warren, OH for Packard.	2.0			A1
Pacella	Shannon M.	SMP	Manager	5/12/2006	Prepare meeting materials for meeting with SOX PMO to discuss feedback on testing procedures	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/12/2006	Meeting with IT SOX PMO to discuss proposed changes to the testing procedures	3.5			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	ACS - Update on progress with R. Vang	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	AHG - Updates on status with M. Kearns & M. Rothmund	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	E&C update discussions and reviews with M. Kearns	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/12/2006	Conference Call with J. Henning, M. Boehm, M. Hatzfeld, S. Sheckell for improvements to analytical reviews at Delphi	0.8			A1
Peterson	Christopher A.	CAP	Manager	5/12/2006	Attended ITGC workprogram review meeting with T. Bomberski, PWC, CAS.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	Corporate Walkthroughs-Discussing follow-up question related to the Warranty Reserve Calculation with the client (M. Fraylick).	1.6			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	Dayton Walkthroughs-creating a schedule to determine the appropriate approach to make Accounts Receivable Confirmation selections.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	Planning - Consolidated-determining which planning forms are necessary for the 2006 audit and walking the staff through the preparation of the forms	1.5			A1
Ranney	Amber C.	ACR	Senior	5/12/2006	T&I Quarterly Review-reading through legal analysis and making a list of follow-up questions for the client.	0.4			A1

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Rothmund	Mario Valentin	MVR	Staff	5/12/2006	E&C - Clearing of Tooling Review Notes- met with K. Smith to discuss tooling issues	3.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/12/2006	E&C - Clearing of Financial Statement Close Process Review Notes	3.9			A1
Sheckell	Steven F.	SFS	Partner	5/12/2006	Review corporate issues	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	ACS - Discussion with S.Recker re CARDS.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	ACS - Reviewed correspondence from S.Recker, discussed JV issue with E. Marold and emailed M. Pagac re same issue.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Met with M. Fraylick regarding IBNR warranty reserve accrual.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Updated Union Training Fund accrual workpapers.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Corporate - Prepared ASM.	2.5			A1
Simpson	Jamie	JS	Senior Manager	5/12/2006	Time spent on staffing for Delphi .	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/12/2006	Discussion with J. Henning regarding status of various Q1 issues.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/12/2006	Discussion with D. Greenbury regarding T&I Q1 status.	0.5			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Follow-up with E. Rowe on data center walkthrough.	0.3			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Documentation and signoff in AWS.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Updating of Steering Walkthrough.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Follow-up on Global Network walkthroughs.	1.1			A1
Stille	Mark Jacob	MJS	Staff	5/12/2006	Filtering of SAP Tcodes with questions related to why they are not considered sensitive.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/13/2006	E&S - Review of walkthroughs	2.4			A1
Pacella	Shannon M.	SMP	Manager	5/13/2006	Update budget with actuals for the week.	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Responding to E.R. Simpson's email regarding overtime accruals.	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Review & respond to emails regarding E&C legal accruals	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Update with M. Kearns regarding status of E&C.	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/14/2006	Review and respond to Saginaw emails concerning physical inventories.	0.2			A1

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Rothmund	Mario Valentin	MVR	Staff	5/14/2006	AHG - Reviewing the Control Objective Templates and analyzing the AHG control framework- especially the specifics of the AHG facility.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with K. Asher, S. Sheckell and T. Bishop regarding Audit Committee Meeting - September.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Input revised budgets into Total budget by division per J Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with J. Simpson, M. Hatzfeld and A. Krabill regarding IA Reports - New.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Preparation of bankruptcy news binder per J. Simpson.	0.4			A1
Asher	Kevin F.	KFA	Partner	5/15/2006	General audit planning procedures	2.2			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Cleared review notes related to DPSS walkthrough documentation	2.4			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Cleared review notes related to E&S walkthrough documentation.	2.6			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Correspondence with M. McWhorter regarding payroll accrual at E&S.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Follow up with T. Clark regarding DPSS analytical procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Correspondence with J. Steele regarding open items at DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/15/2006	Preparation of correspondence to M. McDonald regarding DACOR-SAP accrual reconciliation.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Tooling discussion with C. Zerrull (AFD) to understand status of segregating customer-owned/delphi-owned.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Review of revised impairment calculations for global packard sites, based upon KPMG FAS 144 valuations.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Discussion of AR reserve methodology and implications of excluding an IBNR portion for customer credits.	3.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager Staff	5/15/2006	Discussion related to Q1 paperwork file.	0.3			A1
Horner	Kevin John	KJH		5/15/2006	Compared application controls in AWS to controls TSRS groups is testing to make sure controls are covered per request of N. Miller.	1.6			A1
Horner	Kevin John	KJH	Staff	5/15/2006	Updated audit program worksteps in AWS for verbiage about sample size guidance	4.2			A1
Horner	Kevin John	KJH	Staff	5/15/2006	Packard - Received balance sheet fluctuations from S. Reinhardt, OAS Manager, and updated fluctuation analysis document	1.1			A1
Kearns	Matthew R.	MRK	Senior	5/15/2006	E&C - Worked on E&C Q1 procedures including balance sheet and income statement fluctuations	7.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/15/2006	Corp - Review of European Q1 SRM's	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/15/2006	Packard - Clean-up of Packard AWS engagement including closing review notes and addressing review notes written by M. Hatzfeld and J. Henning.	2.3			A1
Miller	Nicholas S.	NSM	Manager	5/15/2006	Work on T&I walkthroughs, adding final sign-offs and closing review notes.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Call with Sr. Manager to discuss week's "To Do" items.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Reviewed access review sensitive transaction feedback to be provided to client; sent to client.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Reviewed Global Observation template updates (added UK) and sent to IT SOX PMO	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Status meeting with IT SOX PMO.	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/15/2006	Sign-off and associate evidence in AWS for planning documentation	1.3			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	ACS - Discussion of payroll accruals with E.R. Simpson & S. Pacella	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	Update discussion with G. Anderson on plants moving to AHG.	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Update issues summary for team meeting	0.2			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	Update with M. Kearns on status of E&C	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Update issues summary for team meeting	0.2			A1

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Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Discussion of SOPA Items with Hatzfeld	0.6			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	E&C - Review of 2005 SOPA Items and creation of agenda	1.4			A1
Pagac	Matthew M.	MMP	Manager	5/15/2006	Attempt to obtain security badge reset up at Delphi Corporate.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/15/2006	Corporate Walkthroughs-Detail reviewing the Union training fund accrual walkthrough documentation and identifying the Company's significant controls.	2.0			A1
Ranney	Amber C.	ACR	Senior	5/15/2006	Corporate Walkthroughs-meeting with client (S. Kappeler) to go over follow-up questions related to the Healthcare IBNR accrual, and then documenting results of discussion in the workpapers to complete the walkthrough.	4.3			A1
Ranney	Amber C.	ACR	Senior	5/15/2006	Planning - Consolidated-modifying substantive audit worksteps in AWS to ensure fast text was not repetitive of the worksteps and that assertions were associated to each workstep.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Updated the AWS-AHG file	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Send request out to B. Schultze (AHG IC)	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Employee Cost -Hourly Walkthrough Meeting with B. Schultze and the respective AHG personal.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Fixed Asset- Walkthrough meeting with B. Schultze and the respective AHG personal	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Employee Cost- Salary Walkthrough Meeting with B. Schultze and the respective AHG personal	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	Inventory Walkthrough-Part 1- Meeting with B. Schultze and the respective AHG persona regarding the receiving and shipping portion of inventory, as well as consignment.	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	E&C - Payroll Walkthrough- Tie in open items -budget to actual review	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/15/2006	E&C - Cleared Open Items on the Purchase Walkthrough	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/15/2006	Review Company communications	0.9			A1

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Sheckell	Steven F.	SFS	Partner	5/15/2006	International communication of accounting issues	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/15/2006	ACS - Worked on documentation of payroll accruals.	2.7			A1
Simpson	Emma-Rose S.	ESS	Staff	5/15/2006	Prepared Audit Strategies Memorandum.	5.3			A1
Simpson	Jamie	JS	Senior Manager	5/15/2006	Discussion with C. Failer regarding Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	5/15/2006	Time spent updating issues summary for weekly meeting.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review FAS 109 reporting package (2005 v.2) template	0.3			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review investment in joint ventures accounting policies	0.3			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review Sarbanes-Oxley Section 404 Documentation of Controls over Financial Reporting Process Memo Template	0.5			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review corporate structure in preparation for first quarter tax review	0.5			A1
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Review summary of first quarter additional procedures - Tax (document) and Corporation 2006 Control Framework document	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/15/2006	Follow up and discussion with D. Casacchia regarding global network.	0.6			A1
Tosto	Cathy I.	CIT	Partner	5/15/2006	Discuss 1st qtr with S. Sheckell, K. Asher, and D. Kelley	0.4			A1
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Reviewed various tax documents and forwarded documents to Chris accordingly.	1.3			A1
Vang	Reona Lor	RLV	Senior	5/15/2006	ACS -Discussions with J. Hooper, Cash Disb. Manager of AP Process to clear review items.	1.6			A1
Vang	Reona Lor	RLV	Senior	5/15/2006	ACS -Documentation of Manual Review Notes.	3.1			A1
Vang	Reona Lor	RLV	Senior	5/15/2006	ACS -Clearing AP Process Walkthrough Review Notes	3.4			A1
Wardrope Aquino	Peter J. Heather	PJW HRA	Senior Client Serving Associate	5/15/2006 5/16/2006	Review of GM walkthrough documentation. Providing miscellaneous assistance to engagement team.	1.6 1.9			A1 A1
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Correspondence with team and M. Sakowski regarding Hyperion access.	0.3			A1

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Asher	Kevin F.	KFA	Partner	5/16/2006	General audit planning	1.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of Q1 journal entry sample for DPSS division.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Follow up conversations and correspondence with T. Clark and R. Nodadur at DPSS division regarding analytical review for Q1.	1.4			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of journal entry sample for Q1 for E&S division	0.6			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Updated DPSS warranty reserve documentation	0.7			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of revised DPSS inventory reserve walkthrough documentation	1.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review of E&S revenue cycle walkthrough workpapers	2.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Preparation of issues summary for review status update meeting.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/16/2006	Review status update meeting with Managers, Senior Managers, and Partners on engagement.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Coordination with E&Y audit team regarding Delphi security procedures and contractor badge issuance.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Review of tax process documentation.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Meeting with E&Y tax team - C. Tosto and C. Smith to discuss approach for tax process walkthroughs.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Review of tooling walkthrough	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Review of the financial statement close process (FSCP)	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Review of accounting literature related to ER&D and tooling.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/16/2006	Client discussion related to warranty provision estimation methodologies employed (U.S. vs. International)	0.7			A1
Henning	Jeffrey M.	JMH	Partner	5/16/2006	Weekly status update with team across all divisions	1.6			A1
Honer	Kevin John	KJH	Staff	5/16/2006	Read through control objective templates for Corporate in preparation for walkthroughs	1.9			A1

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Homer	Kevin John	KJH	Staff	5/16/2006	Packard - Received more balance sheet fluctuations from S. Reinhart, OAS Manager	1.4			A1
Homer	Kevin John	KJH	Staff	5/16/2006	Packard - Received aged cwip detail from D. Ford to clear M. Hatzfeld's review comment	0.8			A1
Homer	Kevin John	KJH	Staff	5/16/2006	T&I - Began clearing J. Simpson's walkthrough comments	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/16/2006	E&C - Work on E&C Q1 procedures including balance sheet analytics and journal entry review	6.8			A1
Krabill	Aaron J.	AJK	Senior	5/16/2006	Corp - Weekly team update call	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2006	Corp - Preparation for the weekly team update call	0.5			A1
Marold	Erick W.	EWM	Senior	5/16/2006	Meeting with R. Reimink (Corporate Controller Staff) to discuss walkthrough procedures.	2.3			A1
Marold	Erick W.	EWM	Senior	5/16/2006	Review of Corporate non-standard journal entries and communication with Corporate Audit Services group.	1.8			A1
Martell	Michael A.	MAM	Principle	5/16/2006	Conference call on testing/scoping/substantive testing - Status Updates	0.7			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Meeting with S. Sheckell, J. Simpson, M. Boehm, A. Ranney and E. Marold to discuss the status of the corporate areas.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Status update meeting with team management.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Updating the summary issues matrix for the Packard Division.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Work on the Packard inventory walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Work on the physical inventory observation scheduling.	0.6			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	Finalizing fluctuation analysis for T&I Q1 review.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	T&I - Time spent addressing J. Simpson's review notes and questions.	0.4			A1
Miller	Nicholas S.	NSM	Manager	5/16/2006	T&I - Time spent going through T&I review notes with J. Simpson.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/16/2006	Discussed resource issue with Sr. Manager and Principal.	0.3			A1

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Pacella	Shannon M.	SMP	Manager	5/16/2006	Discussed flow of transactions in the payroll systems for creation of the salaried overtime payroll accrual.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/16/2006	Consolidated France observations (based on walkthrough) into the global observation template.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/16/2006	Finalized planning materials and included in AWS for partner review	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	ACS systems discussion with S. Pacella	0.4			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	E&C - Status update session with team	0.8			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	E&C - Prep and update meeting with J. Brooks on SOP items	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/16/2006	Update meeting with Team on current state of audit and staffing issues	3.3			A1
Ranney	Amber C.	ACR	Senior	5/16/2006	Planning - Consolidated-meeting with audit team and Partner to go over significant Corporate accounts/areas for consideration during our walkthrough process and discuss the status of our walkthroughs.	1.3			A1
Ranney	Amber C.	ACR	Senior	5/16/2006	Planning - Consolidated-Creating audit program worksteps in AWS for Corporate Accrued Liability accounts (restructuring, warranties, environmental reserves, etc.)	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	E&C - Team Discussions with M. Hatzfeld, M. Pagac, and M. Kearns relating to EC- Summary of Issue Matrix specific topics and issues noted during the walkthrough	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	E&C - Cleared Open Items on the B3 Payable Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	E&C - Cleared Sales Review Notes for walkthrough B4	2.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/16/2006	T&I - E-mail and phone conversation with M. Carpa-Neagu and D. Ullrich, concerning the B4 walkthrough	0.6			A1
Sheckell	Steven F.	SFS	Partner	5/16/2006	Income tax meeting with S. Gale	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/16/2006	Review divisional status updates with managers	2.2			A1
Sheckell	Steven F.	SFS	Partner	5/16/2006	Review international fee information communication	1.8			A1

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Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with S. Sheckell and corporate team regarding corporate walkthrough status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with S. Sheckell regarding international fee communication.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with team regarding staffing changes.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Preparation of International fee communication emails.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with M. Hatzfeld regarding agenda topics for team meeting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Team meeting to discuss Q1 status.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Time responding to international emails from E&Y teams.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with N. Miller regarding open items for T&I.	1.4			A1
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Review Effective Tax Rate process instructions (for quarterly ETR calculation)	0.3			A1
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Delphi headquarters building security pass procedures (for access to buildings for quarterly financial statement review)	0.4			A1
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Meet with C. Tosto and L. DeMers to plan items to review for first quarter reporting tax review	1.1			A1
Tosto	Cathy I.	CIT	Partner	5/16/2006	Discuss 1st Qtr. provision and 404 work with L. demers and C. Smith.	1.4			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	ACS -Preparation of emails to J. Hooper of open items to re-request items.	1.2			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	ACS -Documentation of AP Review Notes.	2.6			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	ACS -Follow-up calls with J. Hooper, Cash Disb Manager, regarding AP Process questions to clear review notes.	3.2			A1
Vang	Reona Lor	RLV	Senior	5/16/2006	E&S - Follow-up calls to M. McDonald and C. LaBeau regarding Analytics.	1.2			A1
Wardrobe Aquino	Peter J. Heather	PJW HRA	Senior Client Serving Associate	5/16/2006 5/17/2006	Review of GM walkthrough documentation. Coordination of newly received IA reports; log in for review.	1.1 0.3			A1 A1

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Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with J. Simpson and Poland regarding pre-approval request form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with M. Hatzfeld regarding 2006 Engagement Instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with J. Simpson regarding Delphi Fee communication emails.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Draft Delphi Fee communication emails to international locations per J. Simpson.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Additional correspondence with N. Winn regarding Empty Toner Cartridges.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Preparation of income statement per S. Sheckell; revise accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with J. Hasse regarding various individuals network access.	0.3			A1
Boehm	Michael J.	MJB	Associate Manager	5/17/2006	Preparation of Summary Review Memorandum for DPSS division.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	Preparation of Q1 Summary Review Memorandum for E&S	0.9			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Preparation of correspondence to M. McDonald regarding gross margin analytic	0.3			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Preparation of correspondence to M. McWhorter and B. Dockemeyer regarding global inventory reserves and warranty expense	0.7			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Met with S. Sheckell & A. Krabill to discuss E&S staffing	0.6			A1
Boehm	Michael J.	MJB	Manager	5/17/2006	E&S - Review of E&S inventory count & compilation workpapers	2.4			A1
DeMers	Laurie A.	LAD	Senior Manager	5/17/2006	Review tax process documentation.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	5/17/2006	Discuss with J. Erickson the information needed for our walk-through meeting and agenda items to cover.	0.9			A1
Ford	David Hampton	DHF	Staff	5/17/2006	Worked on fixed asset walkthrough	1.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Review of financial statement overall analyticals	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Review of revised impairment accounting memo	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Review of U251 contents	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2006	Re-review of EY inventory accounting memo	2.5			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2006	E&C - Review quarterly review materials	0.9			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Status update/review of key issues with E&C team	1.7			A1
Henning	Jeffrey M.	JMH	Partner	5/17/2006	E&C - Debrief and status update meeting with J. Brooks	1.8			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Review fixed asset walkthrough template in preparation of meeting with J. Nolan, Finance Manager, to discuss fixed assets	0.4			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Review corporate control objective templates in preparation for walkthroughs	1.4			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Updated inventory staffing schedule for N. Miller.	1.4			A1
Horner	Kevin John	KJH	Staff	5/17/2006	Met with J. Nolan, Finance Staff, and L. Criss, Senior Finance Analyst to discuss fixed assets and the wire room for our corporate walkthroughs	1.7			A1
Horner	Kevin John	KJH	Staff	5/17/2006	T&I - Discussion with N. Miller to get instructions to tie out LCM calculation	0.3			A1
Horner	Kevin John	KJH	Staff	5/17/2006	T&I - Tied out LCM calculation for N. Miller.	0.8			A1
Horner	Kevin John	KJH	Staff	5/17/2006	T&I - Continued work to clear J. Simpson's review comments on financial statement close and fixed asset walkthroughs	0.9			A1
Kearns	Matthew R.	MRK	Senior	5/17/2006	AHG - Meeting with E&Y team regarding status of AHG walkthroughs	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/17/2006	E&C - Meeting with A. Renauld of E&C to discuss Q1 fluctuation	1.3			A1
Kearns	Matthew R.	MRK	Senior	5/17/2006	E&C - Worked on Q1 quarterly procedures including journal entry testing and general analytics	5.6			A1
Marold	Erick W.	EWM	Senior	5/17/2006	Meeting with L. Criss to select our fixed asset walkthrough.	3.1			A1

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Marold	Erick W.	EWM	Senior	5/17/2006	Updated test of controls related to the financial statement close process based on Corporate Audit Services testing plan.	2.8			A1
Martell	Michael A.	MAM	Principle	5/17/2006	Conference call to gain Status Update	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	Discussion with S. Sheckell, J. Simpson and A. Ranney regarding the process for reserving for warranty claims.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	Work on the T&I Q1 ASM and SRM.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	T&I - Call with J. Meinberg regarding tooling.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	T&I - Work on Q1 analytics surrounding the tooling balance.	1.4			A1
Miller	Nicholas S.	NSM	Manager	5/17/2006	Work on the T&I walkthroughs, primarily FSC and tooling.	3.4			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Sent email to Brazil team request status on walkthrough procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Sent email to SOX PMO containing Hyperion Client Assistance Listing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Review Management's work programs for Unix and provide feedback.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/17/2006	Document feedback on 2005 IT Open deficiency status.	1.4			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	E&C - Review of Denso legal settlement	0.8			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	Preparation for E&C update meeting	1.8			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	E&C update meeting with J. Brooks	2.4			A1
Pagac	Matthew M.	MMP	Manager	5/17/2006	Obtain updated security badge for Delphi	0.4			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Corporate Walkthroughs-Meeting with client (J. Nolan) to discuss timing of walking through corporate fixed assets, wire payments, accruals and prepaid accounts.	0.5			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Corporate Walkthroughs-meeting with Corporate Accounting (R. Reimink) to discuss timing of our corporate walkthroughs.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Corporate Walkthroughs-discussing significant corporate processes and dividing up the walkthroughs among the team based on timing and area.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/17/2006	Quarterly Review-discussing with the audit team the Corporate warranty reserve analysis and calculated results compared to the Divisions' analysis, and the appropriateness of the company's methodology.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/17/2006	Quarterly Review-setting up schedule to assess the adequacy of the warranty reserve recorded on the Corporate ledger and Division ledgers.	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Discussion with B. Schulze (IA) relating the AR Reserve, relating to the billing adjustments and the loans to troubled suppliers	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting B. Schulze and G. Anderson relating the warranty accrual	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Final Meeting with B. Schulze to discuss the overall control environment of AHG and the specifics of AHG compared to the other divisions	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Inventory: Meeting with B. Schulze, discussing scrap inventory at AHG	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting with B. Schulze and G. Anderson, relating the Inventory reserve and the LCM calculation	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Employee Cost- Discussion with B. Schulze regarding control 7.1.1 Timekeeping and the specifics of AHG arrangements with some of the employees	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting with B. Schulze and D. Hill , concerning the shipping activity at AHG plants.	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/17/2006	AHG - Meeting with B. Schulze (Internal Audit), T. Yankee (FS Supervisor) and G. Anderson relating to the FSCP. EY discussed the crosscharges, procedures for th FSCP and the specifics of the AHG entity.	3.4			A1
Sheckell	Steven F.	SFS	Partner	5/17/2006	International coordination for July planning meeting	2.9			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	5/17/2006 5/17/2006	Review corporate accounting review status Discussion with corporate team regarding corporate walkthroughs.	3.1 0.6			A1 A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with S. Sheckell regarding warranty reserve.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Preparation of international fee communication email.	2.0			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Preparation of response emails to international team's inquiries.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Detail review of T&I Q1 analytics.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with N. Miller on T&I inventory reserves and ER&D.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	5/17/2006	Prepare list of first quarter tax review questions for J. Erickson in preparation for meeting today	0.6			A1
Smith	Christopher W.	CWS	Executive Director	5/17/2006	First quarter Sec. 404 walk-through process planning meeting with L. DeMers and B. Van Leeuwen (in preparation for meeting with J. Erickson)	1.1			A1
Stille	Mark Jacob	MJS	Staff	5/17/2006	Documentation of data center walkthrough and follow-up.	0.4			A1
Stille	Mark Jacob	MJS	Staff	5/17/2006	Documentation and follow-up of global network walkthrough.	0.7			A1
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	Prepare for meeting with J. Erickson regarding first quarter information request and timing.	1.7			A1
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	1st QuarterSec. 404 walk-through process planning meeting with L. DeMers and C. Smith for preparation for meeting with J. Erickson.	1.8			A1
Vang	Reona Lor	RLV	Senior	5/17/2006	AHG - Documentation of FSCP discussion notes.	2.1			A1
Vang	Reona Lor	RLV	Senior	5/17/2006	Meeting with AHG - IC Director, Finance Analyst, and Finance Manager to discuss controls over the Financial Statement Close Process.	3.6			A1
Vang	Reona Lor	RLV	Senior	5/17/2006	Meeting with AHG - IC Director, Finance Analyst, and Finance Manager to discuss controls over the Revenue, Payroll, Inventory Processes.	4.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/18/2006	Preparation of International RPH Summary per J. Simpson.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	5/18/2006	Correspondence with J. Hasse regarding various individuals network access and mail protocol.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/18/2006	Discussed Jobs Bank accrual calculation process with J. Simpson	0.4			A1
Boehm	Michael J.	MJB	Manager	5/18/2006	Met with J. Lamb & E. Marold to discuss Jobs Bank accrual.	1.4			A1
Boehm	Michael J.	MJB	Manager	5/18/2006	Reviewed ER&D information provided by K. Spence to assess contractual guarantee of reimbursement & YTD project spending.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Meeting with J. Hegelmann regarding development of questions to ask during our walk-through meetings.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Debrief with team regarding tax process documentation already received.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Discussion with J. Hegelmann regarding focus areas from our walk-through and how to complete the various elements of Form U-120.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Develop list of tax process comments.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	5/18/2006	Meeting with Delphi personnel to walk-through ETR process for foreign, U.S. and consolidated.	0.9			A1
Ford	David Hampton	DHF	Staff	5/18/2006	Worked on fixed asset walkthrough	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/18/2006	Work on section 404 walkthroughs with L. Demers.	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/18/2006	Meet the Ronak and Zach re: non-U.S. ETR calculation.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/18/2006	Revisions to EY draft of Non-U.S. ETR 404 walkthrough	1.8			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2006	E&S - Conf. call with S. Sheckell re: Denso matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2006	Call with S. Sheckell, and A. Brazier re: E&S Denso agmt	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2006	Review analyticals for T&I 1st qtr	0.9			A1
Horner	Kevin John	KJH	Staff	5/18/2006	Walked through payroll accrual and expenses process with E. Marold.	1.7			A1
Horner	Kevin John	KJH	Staff	5/18/2006	T&I - Continued work to clear J. Simpson's review comments	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/18/2006	AHG - Worked on AHG Q1 Quarterly procedures, including analytics and trial balance tie-out	7.2			A1
Kearns	Matthew R.	MRK	Senior	5/18/2006	Worked on Q1 procedures including inventory analytics	1.8			A1
Marold	Erick W.	EWM	Senior	5/18/2006	Meeting with J. Nolan to discuss fixed asset reconciliation process.	1.3			A1
Marold	Erick W.	EWM	Senior	5/18/2006	Meeting with J. Nolan to discuss wire room process.	1.7			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	Planning work to address the completion of the corporat audit areas.	0.6			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	Work on the corporate workers compensation process, including research of accounting literature.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	Meeting with process owners regarding compensation process	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Discussion with J. Simpson about her comments on the quarterly workpapers.	0.3			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Discussion with D. Greenbury about the status of quarterly items (Q1 depreciation, E&O reserves, LCM reserves, Legal Reserves).	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Clearing open comments on the quarterly workpapers.	1.4			A1
Miller	Nicholas S.	NSM	Manager	5/18/2006	T&I - Meeting with P. Saxona on the reimbursable engineering accounting process.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/18/2006	Prepare draft budget for application control testing.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/18/2006	Develop application control work programs	3.1			A1
Pagac	Matthew M.	MMP	Manager	5/18/2006	Discussions and review of ACS accrued payroll	0.7			A1
Pagac	Matthew M.	MMP	Manager	5/18/2006	Meeting with J. Volek & M. Wenner on ACS	1.7			A1
Peterson	Christopher A.	CAP	Manager	5/18/2006	Global network conf. call regarding network monitoring.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate Walkthroughs-Meeting with M. Fraylick to discuss the process of recording the Workers' Compensation reserve on a quarterly basis.	0.7			A1

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Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate Walkthroughs---Meeting with D. Price in the HR department to discuss Delphi's interaction with Sedgwick, the Workers Compensation Administrator.	0.8			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate Walkthroughs-documenting our understanding of the process to record the Workers' Compensation liability.	1.9			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Corporate walkthroughs-obtaining information from the client for our walkthrough of the Workers Compensation Accrual and reading through the supporting documents and the Mercer Valuation.	2.0			A1
Ranney	Amber C.	ACR	Senior	5/18/2006	Quarterly Review-creating a schedule of warranty reserves by Division to present to Corporate Accounting for discussion.	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - EY investigated differences between the TI LCM Analysis and the AHG LCM Analysis.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	Meeting with T. Yankee (AHG) to discuss LCM Analysis	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Vouched supporting evidence for the FSCP cycle	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Documented the Expenditures & Employee Cost & Treasury Cyle	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Set up the AWS-File for AHG	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	5/18/2006	AHG - Drafted the Fixed Asset & Lease Walkthrough	2.4			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	5/18/2006	Review accounting issues with A. Brazier	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Discussion with A. Ranney and N. Miller regarding corporate walkthroughs.	1.5			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Time spent on staffing matters related to Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Review of emails drafted for international fee communications.	1.1			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	Detail review of T&I Q1 analytics.	1.0			A1
Simpson	Jamie	JS	Senior Manager	5/18/2006	General review of T&I walkthroughs.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Prepare for first quarter tax review meeting with J. Erickson - review Effective Tax Rate calculation process and controls	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Preparation/review of first quarter tax review information follow-up items lists	1.4			A1
Smith	Christopher W.	CWS	Executive Director	5/18/2006	First quarter Sec. 404 walk-through initial meeting and overall effective tax rate process discussion with R. Patel and Z. Matice	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Discussed strategy with C. Smith, L DeMers and J. Hegelmann.	0.8			A1
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Met with C. Smith, L. DeMers, J. Hegelmann, R. Patel and Z. Matice to discuss processes.	1.5			A1
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Compiled list of questions for Rona regarding Q1 2006 ETR schedules.	0.6			A1
Vang	Reona Lor	RLV	Senior	5/18/2006	ACS -Documentation of additional comments to AP Process Walkthrough.	2.2			A1
Vang	Reona Lor	RLV	Senior	5/18/2006	AHG - Documentation of FSCP discussion notes and control narrative descriptions in FSCP Process Walkthrough.	3.4			A1
Vang	Reona Lor	RLV	Senior	5/18/2006	AHG - Documentation of FSCP Supporting documentation provided by client.	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with J. Henning regarding budget; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Review Delphi Poland SA pre-approval request, forward to J. Simpson accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Updates to Delphi International Expected RPH Summary - 2006; forward to D. Noonan accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Finalize and send Delphi Fee communication to all international locations per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Providing miscellaneous assistance to engagement team.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with J. Henning and N. Miller regarding AWS synch file.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with N. Winn regarding Troy Board Room Request for TDPE.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Preparation of meeting notice regarding Delphi Pre-TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Preparation of meeting notice regarding weekly status call meeting per J. Simpson.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/19/2006	Write-ups for 404 - Non-U.S. Income tax accounting and valuation allowance	3.9			A1
Henning	Jeffrey M.	JMH	Partner	5/19/2006	T&I - Review analytics for Q1	0.8			A1
Horner	Kevin John	KJH	Staff	5/19/2006	Set up meeting with L. Criss, Senior Financial Analyst, to go through documentation received for Fixed asset walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	5/19/2006	Met with L. Criss and walked through documentation for fixed asset addition and disposal.	0.9			A1
Horner	Kevin John	KJH	Staff	5/19/2006	Received fixed asset detail from L. Criss, and went through for fixed asset walkthrough	1.8			A1
Huffman	Derek T.	DTH	Senior	5/19/2006	Conference call with D. Steis, D. Nguyen, S. Pacella, and T. Bomberski to discuss program change walkthrough for SAP	0.8			A1
Marold	Erick W.	EWM	Senior	5/19/2006	Meeting with S. Kappler to discuss the employee car program.	1.7			A1
Marold	Erick W.	EWM	Senior	5/19/2006	Meeting with S. Kappler to discuss the supplemental compensation programs.	2.7			A1
Marold	Erick W.	EWM	Senior	5/19/2006	Meeting with J. Nolan to discuss capital expenditures, disposals, and impairment analysis.	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/19/2006	Preparation for and attending meetings on the corporate derivative processes.	2.7			A1
Miller	Nicholas S.	NSM	Manager	5/19/2006	Packard - Work on Q1 inventory fluctuation analysis.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/19/2006	Packard - Inventory walkthrough review.	2.2			A1
Pacella	Shannon M.	SMP	Manager	5/19/2006	Send email to Brazil team requesting status on walkthrough procedures.	0.1			A1
Pacella	Shannon M.	SMP	Manager	5/19/2006	Conference call with IT SOX PMO to discuss status of Brazil work.	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/19/2006	Prepare for meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/19/2006	Meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.9			A1
Peterson	Christopher A.	CAP	Manager	5/19/2006	Review final Hyperion review notes	3.1			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-preparing for meeting with client regarding Derivative transactions (reviewing narratives, developing questions, etc.)	0.8			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-preparing for our walkthrough of the Derivatives & Hedging process by reading the company's process narratives.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-Detail reviewing and completing documentation of the Union Training Fund Accrual Account.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-walking through Corporate Accounting's process for reconciling the Devative accounts with J. Schmidt.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Corporate Walkthroughs-Completing documentation of the Healthcare IBNR Accrual Process.	1.5			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Planning - Consolidated-updating controls in AWS for the Derivatives process to reflect Delphi's actual controls in place.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/19/2006	Planning - Consolidated-Updating audit program in AWS for additional test of control worksteps.	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	AHG - Meeting with G. Anderson to discuss various financial topics, mostly non-routine transactions	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	AHG - Drafted the Inventory Walkthroughs for AHG	2.9			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	E&C - Discussion with A. Renaud, concerning the Payroll Accrual at the plant- discussed also the involvement of ACS in the process	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	E&C - Met with J. Buckbee to discuss the retroactive price changes in the system- documented the full process in the workpapers- B3 cycle	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/19/2006	Time spent responding to international team's inquiries.	1.6			A1
Smith	Christopher W.	CWS	Executive Director	5/19/2006	First quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	1st Quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Discussed strategy regarding next week with J. Hegelmann and C. Smith.	1.1			A1
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Updated documentation as a result of 1st Quarter tax review meeting with R. Patel.	0.7			A1
Vang	Reona Lor	RLV	Senior	5/19/2006	Reviewed ACS - AWS File and sent file to M. Pagac accordingly.	1.2			A1
Vang	Reona Lor	RLV	Senior	5/19/2006	AHG - Documentation of FSCP Walkthrough.	2.2			A1
Vang	Reona Lor	RLV	Senior	5/19/2006	AHG - Documentation of FSCP Supporting documentation provided by client.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	5/20/2006	Prepare notes for meeting with J. Sheehan and J. Williams	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/20/2006	Review T&I quarterly review procedures	0.9			A1
Henning	Jeffrey M.	JMH	Partner	5/20/2006	Review T&I walkthroughs	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2006	Review E&S engineering summary	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Review email from S. Sheckell regarding pre-approvals.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Print new IA report from T. Bishop and update log accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with J. Simpson regarding Delphi Fee communication - Germany.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Review response from J. Simpson regarding Delphi Fee communication - Morocco.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Review responses from S. Sheckell to int'l locations regarding Delphi Fee communication.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Transfer Delphi files from desktop to team folder for team use.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Providing miscellaneous assistance to engagement team.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with J. Simpson regarding TDPE planning.	0.1			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Discussion of Jobs Bank and Corporate PP&E walkthroughs with E. Marold.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Follow-up with R. Hofmann regarding E&S open items including balance sheet analytic	0.2			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Met with J. Henning to discuss the ER&D sample selection and related documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Preparation of correspondence to L. Estrella regarding PP&E open items.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Preparation of correspondence to S. Garza & R. Hofmann regarding PP&E follow-up items.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Preparation of E&S Customer-reimbursed tooling walkthrough.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Clearing of review notes related to E&S walkthroughs.	1.7			A1
Boehm	Michael J.	MJB	Manager	5/22/2006	Review of Revenue Validation program and preparation of feedback for A. Kulikowski.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	5/22/2006	Call with L. DeMers re: write-up of 404 walkthroughs	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	5/22/2006	Work on write-ups of 404 process for Non-U.S., U.S. and Consolidated Income Tax Accounting Process	4.3			A1
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Audit planning relative to control environment recommendations.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Time spent synchronizing T&I AWS engagement back to server	0.6			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Received instructions from E. Marold, to begin work on payroll walkthrough and fx conversion rates.	0.3			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Met with J. Sandora to walkthrough intercompany imbalance elimination	0.9			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Review control objective templates for fixed assets given by L. Criss.	0.9			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Began walkthrough template for the walkthrough of the wire room	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/22/2006	Met with J. Nolan, Finance Manager, to discuss payroll entries and how cross charge to divisions works	1.6			A1
Horner	Kevin John	KJH	Staff	5/22/2006	Updated fixed asset walkthrough template for our addition and disposal selections	2.8			A1
Marold	Erick W.	EWM	Senior	5/22/2006	Documented the calculation of the salary supplemental compensation plan.	2.3			A1
Marold	Erick W.	EWM	Senior	5/22/2006	Documented the calculation of the key executive compensation plan.	2.6			A1
Marold	Erick W.	EWM	Senior	5/22/2006	Meeting with S. Kappler to discuss the annual incentive compensation plan.	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Meeting with D. McCollum, J. Feijao and E. Marold to discuss the journal entry review process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Review of the Non-Standard Journal Entry Review Memo.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Understanding of the Company's process for completing the physical inventory observations for their non-productive inventory and their process for utilizing statistical sampling techniques.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Review of the corporate FAS 133 policies and the Company's derivatives disclosures in the 10k.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Review of the Packard inventory walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/22/2006	Work with J. Henning to discuss his review status and any questions he had on the T&I file.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Sent email to Brazil team asking for feedback on procedures performed to respond to IT SOX PMO	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Reviewed Brazil findings and send to IT SOX PMO	0.5			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Create application controls budget for testing critical reports.	0.7			A1
Pacella	Shannon M.	SMP	Manager	5/22/2006	Weekly status meeting with IT SOX PMO.	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/22/2006	Review email regarding AHG inventories and responding to E&C and N. Miller accordingly.	0.3			A1
Pagac	Matthew M.	MMP	Manager	5/22/2006	Review E&C related emails	0.2			A1

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Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Coordinating meeting time with R. Shettigar to walkthrough the activities that occur in the Trading Room related to Derivatives.	0.2			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Updating schedule for status of corporate processes for use by the team to track progress.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-meeting with K. Jones to understand the process of recording the monthly Workers' Compensation accrual.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Meeting with R. Shettigar in the Treasury Dept. to discuss the types of Derivatives that Delphi enters into.	1.7			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Corporate Walkthroughs-Documenting our understanding of the process to determine and record the Workers' Compensation liability.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/22/2006	Quarterly Review-Obtaining information from the audit team and the client related to the AR Allowance, Credit Memos, and Warranty payments/expense in order to create a historical analysis for discussion with the Company.	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/22/2006	AHG - Drafted the EO Reserve walkthrough	3.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/22/2006	AHG - Drafted the inventory management walkthroughs	4.2			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	5/22/2006	Review correspondence with global firm	4.9			A1
				5/22/2006	Preparation of email response to E&Y Argentina regarding 2006 fee allocation.	0.6			A1
Vang	Reona Lor	RLV	Senior	5/22/2006	Documentation of AHG-FSCP hardcopy documentation.	4.1			A1
Vang	Reona Lor	RLV	Senior	5/22/2006	Documentation of AHG-FSCP Walkthrough Template.	4.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Correspondence with J. Simpson regarding Delphi Fee communication - Slovakia.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Review email from China regarding Delphi Fee communication.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Review responses from J. Simpson regarding Delphi Fee communication 2006 - Argentina.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Review of Intercompany Profit Elimination process walkthrough documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Follow up with R. Hofmann regarding E&S balance sheet analytic.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Phone call with A. Krabill to discuss E&S quarterly review status.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Preparation of correspondence to C. Lebeau and K. Spence regarding ER&D sample	0.6			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Preparation of Q1 Review workpapers including deficiency tracker review & ASM	1.2			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Review of E&S analytical review responses received to date and follow up phone calls with R. Hofmann & M. McDonald to discuss.	2.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Delivery of AWS file to R. Vang to clear E&S walkthrough review notes.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Preparation of correspondence to A. Kulikowski to set u meeting to review revenue validation program.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/23/2006	Review of revenue validation program and preparation of feedback for A. Kulikowski.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	5/23/2006	Review ETR walkthrough write-up.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	5/23/2006	Conference call with C. Smith, C. Tosto and J. Hegelmann to discuss comments on ETR walkthrough.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/23/2006	404 work - work with L. Demers on 404 write-ups	1.7			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Call with K. Jones to begin work on payroll walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Set up meeting with D. Brewer to go over wire room transactions and wire room cash account reconciliation.	0.2			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Review control objective template received from M. Hartley for the wire room	0.4			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Met with L. Criss to get the CWIP reconciliation for April '06	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/23/2006	Updated walkthrough template for Intercompany Matching: Elimination of allied A/R & A/R and elimination of allied investments	1.4			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Updated walkthrough template for our walkthrough of wire room transactions	1.7			A1
Horner	Kevin John	KJH	Staff	5/23/2006	Updated fixed asset walkthrough template	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Meeting with D. McCollum and J. Feijao to discuss the journal entry review for Q1.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Meeting with corporate team to address the status of the corporate audit.	1.9			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Finalization of Packard inventory walkthrough.	5.4			A1
Miller	Nicholas S.	NSM	Manager	5/23/2006	Work on the inventory staffing schedule.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/23/2006	Send email to Germany team with guidance on 2006 testing strategy.	0.2			A1
Pacella	Shannon M.	SMP	Manager	5/23/2006	Call with B. Garvey to discuss CAS status on 2005 deficiency remediation and Active Directory script.	0.3			A1
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	AHG - Meeting with D. Hill, discussing the Inventory management controls performed at the AHG location- especially the 2.3.1 Receiving/Shipping controls	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	AHG - Finished the EO Reserve walkthrough.	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	AHG - Meeting with G. Anderson (AHG Finance), discussing the differences between the plants to build the EO reserve	1.3			A1
Simpson	Jamie	JS	Senior Manager	5/23/2006	Time spent on staffing matters for Delphi.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/23/2006	Review of Revenue testing program from ICC team requested by A. Kulikowski.	1.2			A1
Vang	Reona Lor	RLV	Senior	5/23/2006	Documentation of AHG-FSCP hardcopy documentation.	3.8			A1
Vang	Reona Lor	RLV	Senior	5/23/2006	Documentation of AHG-FSCP Walkthrough Template.	4.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with S. Pacella regarding IA Report Log: forward accordingly.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding Budget - Delphi Indonesia.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Update int'l contact list for new Turkey contact.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding fees, budget, etc. for int'l locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding Delphi Staffing inquiry from Delphi team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Updates to Q1 update agenda per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Preparation of Q1 update agenda per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with S. Pacella regarding 1Q deliverables for int'l locations.	0.4			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate Senior	5/24/2006	Travel time to attend to Delphi meeting in San Antonio, TX for Mexican Team introduction purposes.	4.9			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Discussed executive compensation process and related documentation with E. Marold	0.8			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	DPSS - Reviewed correspondence from D. Langford related to Q1 deficiency tracker items open for remediation.	0.2			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Calls with R. Hofmann to discuss balance sheet analytic for E&S.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Cleared review notes related to E&S walkthrough documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Met with J. Simpson and S. Sheckell to discuss feedback to be provided to client regarding Revenue validation testing program	1.2			A1
Boehm	Michael J.	MJB	Manager	5/24/2006	Reviewed Inventory validation testing program	1.4			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Set up meeting with M.B. Maciak to walkthrough payroll process	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/24/2006	Discussion with E. Marold regarding capitalization of fixed assets per Delphi's policy in accordance with our fixed asset addition selection for our walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Discussion with E. Marold regarding what was learned about the wire room during meeting with D. Brewer.	0.2			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Prepared questions for meeting with D. Brewer to walkthrough the wire room	0.4			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Updated fixed asset walkthrough template	0.4			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Met with D. Brewer to walkthrough the wire room transactions and reconciliations that take place each month	2.2			A1
Horner	Kevin John	KJH	Staff	5/24/2006	Updated and completed walkthrough template for the wire room process	4.4			A1
Kearns	Matthew R.	MRK	Senior	5/24/2006	AHG - Pulled together AR information as of 3/31/06 per a request from a partner for a meeting with Delphi Mgmt	0.6			A1
Kearns	Matthew R.	MRK	Senior	5/24/2006	E&C - Pulled together AR information for a request for a partner for a meeting he was having with Delphi Mgmt	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2006	Conference call with C. Smith and L. DeMers to discuss the status of the Q1 tax walkthroughs and procedures.	0.8			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Review of SFAS 13 related to lease arrangements.	1.2			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Review of E&Y Financial Reporting Development (FRD) related to capital leases.	1.6			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Read and documented key excerpts for the QEK Master Lease Agreement.	2.4			A1
Marold	Erick W.	EWM	Senior	5/24/2006	Documented calculation of the capital lease calculation for employee cars.	2.8			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Meeting with S. Sheckell, J. Simpson, and M. Boehm regarding various accounting issues.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Preparation and meeting time with R. Shettigar to discuss the company's policy for initiating derivative trading activity.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Work on Q1 fluctuation analyses and SRM.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Review of the Packard AR walkthrough.	0.9			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Addressing J. Henning and M. Hatzfeld Packard comments.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Packard - Closing notes on the Packard Payroll and Intercompany reconciliation walkthroughs.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/24/2006	Work on open items for T&I, including E&O reserves and legal reserves.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/24/2006	Discuss with CAS status of Corporate data center work	1.1			A1
Pagac	Matthew M.	MMP	Manager	5/24/2006	Discussions with M. Hatzfeld & M. Adams re: AR Bankruptcy Reserve	0.3			A1
Peterson	Christopher A.	CAP	Manager	5/24/2006	Ensure review comments for Hyperion are properly cleared by staff.	1.2			A1
Peterson	Christopher A.	CAP	Manager	5/24/2006	Ensure review comments for SAP are properly cleared by staff.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Following-up on questions with J. Sandora related to the Minority Interest & I/C Profit Elimination Calculations.	0.3			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Review the Company's CFO report regarding legal issues and the Company's policy on Contingencies	0.3			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthrough-Setting up walkthrough template for the Derivatives and Hedging walkthrough and beginning documentation of the process.	0.5			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Coordinating with the Corporate Accounting Managers (B. Murray & R. Reimink) regarding timing of walkthroughs and follow-up meetings.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Meeting with A. Perry to walk through a commodity trade in order to understand the derivative and hedging process.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-Review the company's derivative accounting policies and process narratives in preparation of the walkthrough.	1.5			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Corporate Walkthroughs-documenting our understanding of a commodity trade for the derivatives and hedging process.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Quarterly Review-Setting up a schedule of Corporate Q1 items to complete to assign responsibilities to each area.	0.2			A1
Ranney	Amber C.	ACR	Senior	5/24/2006	Quarterly Review-Formatting Corporate trial balance for comparison to 12/31/05 balances.	1.5			A1
Rothmund	Mario Valentin	MVR	Staff	5/24/2006	AHG - Updated the AHG-AWS File, as well as the workpapers for review- new controls from the 2006 Corporate framework had to be included and addressed	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	5/24/2006	AHG - Payroll Accrual Documentation- Write up of a Memo on the payroll accrual, distinguishing between manual/ automatic payroll accrual	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/24/2006	Prepare information for status update meeting	2.2			A1
Sheckell	Steven F.	SFS	Partner	5/24/2006	Review audit planning materials	3.1			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with A. Ranney on status of Q1 Corp walkthroughs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with H. Aquino regarding international status/pre-approvals/fees.	0.8			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with M. Boehm regarding management's revenue testing program.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Preparation of email to China regarding 2006 fees.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with S. Sheckell and K. Asher on Q1 status agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	Discussion with S. Sheckell, M. Boehm, and N. Miller on agenda for Q1 status mtg.	1.4			A1
Simpson	Jamie	JS	Senior Manager	5/24/2006	General review of T&I walkthroughs.	0.6			A1
Smith	Christopher W.	CWS	Manager Executive Director	5/24/2006	Conference call w/ A. Krabill and L. DeMers to coordinate first quarter Sec. 404 procedures	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	5/24/2006	Clean-up of review comments for Hyperion walkthrough.	1.3			A1
Stille	Mark Jacob	MJS	Staff	5/24/2006	Clean-up/follow-up of review comments for GM applications (logical access).	1.6			A1
Stille	Mark Jacob	MJS	Staff	5/24/2006	Clean-up/follow-up of review comments for GM applications walkthrough (program change).	3.2			A1
Vang	Reona Lor	RLV	Senior	5/24/2006	ACS -Follow-up on open items for ACS - AP Walkthrough.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Begin preparation of fee summary spreadsheets per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Print and file all international fee communication emails into fee binder per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Preparation of revised RPH worksheet to included total budgeted hours and fees per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Preparation of 2006 audit fees/pre-approvals binder for int'l correspondence per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Preparation of engagement team expense mailer package for accounting center.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Revisions to update agenda per S. Sheckell; provide copies for meeting accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Correspondence with S. Pacella regarding 1Q deliverables - Delphi Brazil.	0.1			A1
Asher Avila-Villegas	Kevin F. Vanessa	KFA VAV	Partner Senior	5/25/2006	Meeting with J. Sheehan and staff on Q1 issues	2.8			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Attending Delphi meeting in San Antonio, TX for Mexican Team introduction purposes.	8.1			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Accumulation of divisional AR allowance information for Consolidated analysis.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Met with B. Murray to discuss Corporate legal review process.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Review of FAS123(r) FRD in preparation of walkthrough meeting with client.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/25/2006	Met with B. Murray and S. Kappler to discuss FAS 123(R) process and RSU compensation expense recognition	1.3			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Correspondence with T. Clark regarding Allied Notes Payable Fluctuation	0.3			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Preparation of E&S analytical workpapers	1.9			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Call with J. Henning and J. Simpson to discuss validation programs, divisional issue update, etc.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Met with J. Simpson to discuss Inventory validation program.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/25/2006	Preparation of inventory validation program feedback for A. Kulikowski and PwC testing team	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Meet with J. Hegelmann of E&Y tax team to review ETR process open items.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Meet with Ronak and Zach of Delphi income tax accounting staff to go through processes.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	5/25/2006	Work on 404 walkthrough documentation.	6.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/25/2006	Meet with Ronak and Zach of Delphi income tax accounting staff to go through processes.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Debrief with J. Simpson re: Delphi status call	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Arrange dates for review, calendar, etc.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Preparation for status call with J. Sheehan	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/25/2006	Q1 Status call with J. Sheehan, J. Williams, etc.	0.9			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Worked on supporting documentation for the intercompany matching walkthrough	1.1			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Met with L. Criss to walkthrough the CWIP reconciliation and get fixed asset account reconc	1.3			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Met with K. Griffin to discuss payroll processes for new hire, termination, and pay change	1.6			A1
Horner	Kevin John	KJH	Staff	5/25/2006	Completed fixed asset walkthrough template	3.7			A1
Kearns	Matthew R.	MRK	Senior	5/25/2006	AHG - Meeting with G. Andersen of AHG regarding the status of Q1 PBC schedules	0.8			A1
Kearns	Matthew R.	MRK	Senior	5/25/2006	AHG - Worked on AHG Q1 2006 review, including performing analytics of the balance sheet	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/25/2006	Met with HR Management to obtain personnel information related to the supplemental compensation accrual.	1.4			A1
Marold	Erick W.	EWM	Senior	5/25/2006	Searched the Delphi Docket (Bankruptcy Court filings) for motions related to the Human Benefits Motion.	1.9			A1
Marold	Erick W.	EWM	Senior	5/25/2006	Read the Human Benefit Motion and Key Executive Compensation Motion and documented significant findings.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Review of significant accounts on the corporate trial balance.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Review of the healthcare accrual walkthrough.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Review of the Union Accrual Walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Work on Packard Q1 SRM, ASM and fluctuation analyses.	1.5			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	Work on the inventory staffing schedule, including discussions with J. Simpson.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/25/2006	T&I status update with J. Simpson.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/25/2006	Discuss ineffective preliminary evaluation impact on Q1 review.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/25/2006	Discuss project status with Sr. Manager	1.2			A1
Pagac	Matthew M.	MMP	Manager	5/25/2006	Review E&C walkthroughs	3.4			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-following up with A. Perry with questions regarding our walkthrough of a commodity hedge.	0.2			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-Walking manager through the Healthcare IBNR accrual process for his review of the documentation.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-discussing follow-up questions related to Minority Interest, and Intercompany profit elimination with the client (R. Reimink).	1.0			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-Walking through the process of entering a foreign exchange trade with T. Abramczyk in order to obtain an understanding of the derivatives/hedging process.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-discussing additional significant accounts with the audit team for which we still need to walk through the process.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/25/2006	Corporate Walkthroughs-reviewing the Q1 trial balance to ensure that all significant accounts have been covered in our plans for walkthroughs.	1.8			A1
Sheckell	Steven F.	SFS	Partner	5/25/2006	Quarterly review update meeting with J. Sheehan, J. Williams and S. Kihn	2.4			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with corporate team on Q1 walkthroughs.	1.2			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Audit status meeting with J. Sheehan, J. Williams and S. Kihn.	1.8			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with J. Henning on Q1 status issues.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Review of Delphi mgmt testing program for inventory.	1.6			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Review of Delphi management testing program for PP&E.	1.7			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with N. Miller on T&I Q1 status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	5/25/2006	Discussion with L. Demers and J. Hegelmann regarding Q1 tax walkthroughs.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/25/2006	Clean-up of GM applications walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	5/25/2006	Clean-up of Hyperion walkthrough comments.	0.8			A1
Stille	Mark Jacob	MJS	Staff	5/25/2006	Documentation of global network walkthrough.	2.8			A1
Tanner	Andrew J.	AJT	Senior Manager	5/25/2006	Meeting with S. Pacella to discuss application controls budget, international testing procedures and EDS agreement	1.2			A1
Accounting Assistance - A2							A1 Project Total:	1,988.4	
								\$0	
Bankruptcy									
Fitzpatrick	Michael J.	MJF	Partner	5/11/2006	Review of accounting memos for Delphi.	1.1	\$750	\$825	A2
Asher	Kevin F.	KFA	Partner	5/15/2006	Research on accounting for classification of income statement account line items	2.1	\$700	\$1,470	A2
Fitzpatrick	Michael J.	MJF	Partner	5/15/2006	Review of bankruptcy accounting matters	1.5	\$750	\$1,125	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	5/17/2006	Meeting with J. Sheehan on income statement classification matters	0.9	\$700	\$630	A2
Asher	Kevin F.	KFA	Partner	5/17/2006	Bankruptcy - Research on bankruptcy accounting matters	1.6	\$700	\$1,120	A2
Sheckell	Steven F.	SFS	Partner	5/17/2006	Bankruptcy - Discuss bankruptcy accounting issues with J. Sheehan	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	5/17/2006	Bankruptcy - Research bankruptcy income statement accounting	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	5/18/2006	Bankruptcy - Discuss bankruptcy accounting issues with J. Sheehan	0.4	\$525	\$210	A2
Asher	Kevin F.	KFA	Partner	5/24/2006	Review of bankruptcy accounting matters	2.1	\$700	\$1,470	A2
A2 Bankruptcy Project Total:						11.7		\$7,900	
Catalyst									
Asher	Kevin F.	KFA	Partner	5/11/2006	Review of independence memo for the Catalyst business	1.9	\$700	\$1,330	A2
Henning	Jeffrey M.	JMH	Partner	5/11/2006	Conference call re: Catalyst independence	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	5/2/2006	Updates to Catalyst memo and discussion with J. Simpson.	1.2	\$525	\$630	A2
Simpson	Jamie	JS	Senior Manager	5/2/2006	Preparation of Catalyst independence memo.	2.5	\$425	\$1,063	A2
Henning	Jeffrey M.	JMH	Partner	5/3/2006	Time spent reviewing/updating Catalyst independence memo	0.6	\$525	\$315	A2
Kearns	Matthew R.	MRK	Senior	5/3/2006	Meeting with E&Y managers to discuss timing of Catalyst audit	2.0	\$225	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/3/2006	Catalyst -Catalyst independence memo follow up	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/3/2006	Catalyst -Staffing for Delphi Catalyst	1.2	\$375	\$450	A2
Simpson	Jamie	JS	Senior Manager	5/3/2006	Preparation of Catalyst independence memo.	2.0	\$425	\$850	A2
Aquino	Heather	HRA	Client Serving Associate	5/4/2006	Preparation of Catalyst Contact List; correspondence with J. Simpson and M. Pagac accordingly.	0.4	\$125	\$50	A2
Kearns	Matthew R.	MRK	Senior	5/4/2006	Meeting with C. Arkwright - E&C Finance Director discussing Catalyst audit.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	5/4/2006	Discussing Catalyst audit time frame with executives.	1.8	\$225	\$405	A2
Pagac	Matthew M.	MMP	Manager	5/4/2006	Discuss Catalyst staffing	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/5/2006	Planning for Delphi Catalyst audit	1.8	\$375	\$675	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with J. Simpson regarding Catalyst Independence Memo; print memo accordingly.	0.1	\$125	\$13	A2
Henning	Jeffrey M.	JMH	Partner	5/8/2006	Discussion with team regarding Catalyst updates	0.4	\$525	\$210	A2
Pagac	Matthew M.	MMP	Manager	5/8/2006	Discussions with C. Arkwright regarding Catalyst.	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	5/8/2006	Preparation of agenda for Delphi Catalyst Conference Call.	2.2	\$375	\$825	A2
Pagac	Matthew M.	MMP	Manager	5/8/2006	Coordination with international locations for Delphi Catalyst Conference Call.	0.9	\$375	\$338	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/9/2006	Attend Catalyst planning session.	4.8	\$425	\$2,040	A2
Pagac	Matthew M.	MMP	Manager	5/9/2006	Catalyst -Tulsa update with C. Arkwright	0.4	\$375	\$150	A2
Pagac	Matthew M.	MMP	Manager	5/9/2006	Catalyst -Travel to/from Tulsa, OK	4.2	*\$188	\$790	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Interview with client personnel related to the financial statement close process. Purpose was to obtain understanding of transaction flow and internal controls within the various routine processes.	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Interview with C. Choi (AR, AP, PR supervisor). Purpose was to obtain understanding of transaction flow and internal controls with the various routine processes.	2.3	\$425	\$978	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Interview with M. May (PP&E supervisor). Purpose was to obtain understanding of transaction flow and internal controls with the various routine process.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2006	Catalyst - Initial meeting with M. Dean controller to develop hi level understanding of Catalyst business.	2.5	\$425	\$1,063	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Catalyst -Global planning conf. call re: carve out audit	0.7	\$525	\$368	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Catalyst -International Conference call with France & China	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Undergo Catalyst Security Evaluation	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Catalyst -Planning discussions with C. Chooi	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	5/10/2006	Catalyst -Planning discussions with M. Dean & M. Hatzfeld	5.2	\$375	\$1,950	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2006	Catalyst - Travel time from Tulsa, OK. Purpose was return visit from catalyst planning visit.	4.1	*\$213	\$873	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2006	Catalyst - Interview with inventory manager and cost accountant. Purpose was to obtain understanding of transaction flow and internal controls within the process.	4.2	\$425	\$1,785	A2
Pagac	Matthew M.	MMP	Manager	5/11/2006	Catalyst - Plant tour at Catalyst	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	5/11/2006	Catalyst - Planning meetings with P. Swindell & M. Dean	2.4	\$375	\$900	A2
Pagac	Matthew M.	MMP	Manager	5/11/2006	Catalyst - Travel to/from Tulsa, OK	4.2	*\$188	\$788	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/12/2006	Catalyst - Travel time from Cleveland. Time incurred on return from Catalyst planning visit.	3.1	*\$213	\$660	A2
Pagac	Matthew M.	MMP	Manager	5/12/2006	Catalyst - Tulsa updates with M. Kearns on staffing & physical inventory	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/14/2006	Catalyst - Creation of audit timeline agenda for Catalyst Audit	0.7	\$375	\$263	A2
Fitzpatrick	Michael J.	MJF	Partner	5/15/2006	Review of Catalyst Independence Memo	1.4	\$750	\$1,050	A2
Pagac	Matthew M.	MMP	Manager	5/15/2006	Catalyst - Discussion with Kobus, Delphi South America on upcoming Physical Inventory	0.3	\$375	\$113	A2
Pagac	Matthew M.	MMP	Manager	5/15/2006	Catalyst - Preparation of email to EY South Africa on upcoming physical inventory	0.9	\$375	\$338	A2
Pagac	Matthew M.	MMP	Manager	5/15/2006	Catalyst - Preparation of PBC listing for Catalyst -U.S.	2.6	\$375	\$975	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Met with M. Hatzfeld, M. Pagac, and J. Simpson, to discuss the staffing of Catalyst carve out audit.	0.4	\$125	\$50	A2
Kearns	Matthew R.	MRK	Senior	5/16/2006	Catalyst - Time incurred planning for physical inventory observation on Friday May 19th	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	5/16/2006	Catalyst - Internal meeting with E&Y executives discussing Catalyst planning items for catalyst audit including AWS file, etc.	1.6	\$225	\$360	A2
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst - Calculated planning materiality and tolerable error.	0.7	\$250	\$175	A2
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst - Calculated tolerable error allocation based on in-scope trial balances.	0.7	\$250	\$175	A2
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst - Documented in-scope trial balance locations.	0.7	\$250	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/16/2006	Catalyst -Prepared the AWS file for the Catalyst audit.	1.8	\$250	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst -Conference call with Catalyst on Upcoming Visit	0.6	\$375	\$225	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst -Catalyst planning & discussions with C. Arkwright	0.7	\$375	\$263	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst - Review of preliminary PM/TE for Catalyst Audit	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	5/16/2006	Catalyst - Review of preliminary scoping for Catalyst	1.2	\$375	\$450	A2
Aquino	Heather	HRA	Client Servicing Associate	5/17/2006	Preparation of electronic file of Independence Summary Memo - Catalyst; send to M. Martin accordingly.	0.3	\$125	\$38	A2
Ford	David Hampton	DHF	Staff	5/17/2006	Catalyst -Sent out inventory confirms	2.3	\$125	\$288	A2
Ford	David Hampton	DHF	Staff	5/17/2006	Catalyst -Worked on setting up audit folders and planning	5.2	\$125	\$650	A2
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Discussion of key issues and planning relative to Catalyst with team.	1.9	\$525	\$998	A2
Kearns	Matthew R.	MRK	Senior	5/17/2006	Catalyst -Time incurred planning for carve out audit	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	5/17/2006	Catalyst -Planning time incurred working on PBC list flow of transaction walkthroughs	2.1	\$225	\$473	A2
Pagac	Matthew M.	MMP	Manager	5/17/2006	Catalyst -Revision of PM, TE & Allocation of TE	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	5/17/2006	Catalyst -Planning meeting update with J. Henning	2.9	\$375	\$1,088	A2
Ford	David Hampton	DHF	Staff	5/18/2006	Worked on Catalyst AWS file	2.1	\$125	\$263	A2
Ford	David Hampton	DHF	Staff	5/18/2006	Catalyst - Worked on TB schedules	2.3	\$125	\$288	A2
Ford	David Hampton	DHF	Staff	5/18/2006	Worked on planning activities for Catalyst	2.4	\$125	\$300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Interview with M. Dean (controller) regarding significant audit/business risks and risk responsive approach	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Process owner meeting with J. Vrška (asst. controller) related to financial statement close process.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Discussion regarding PGM inventory accounting memo with plant supervisor, M. Dean and client inventory cost accounting department.	3.3	\$425	\$1,403	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2006	Review of I/C AR and I/C AP reconciliations	0.5	\$425	\$213	A2
Henning	Jeffrey M.	JMH	Partner	5/18/2006	Catalyst carve out debrief meeting with Atul, Deareat, C Arkwright, J. Henning, M. Hatzfeld, et. al	1.6	\$525	\$840	A2
Kearns	Matthew R.	MRK	Senior	5/18/2006	Time incurred working on AWS file for Catalyst carve out audit	1.6	\$225	\$360	A2
Pagac	Matthew M.	MMP	Manager	5/18/2006	Catalyst -Preparation of senior for Physical Inventory	0.3	\$375	\$113	A2
Pagac	Matthew M.	MMP	Manager	5/18/2006	Catalyst -Meeting with Delphi M&A on Catalyst Carve Out Timing	1.4	\$375	\$525	A2
Pagac	Matthew M.	MMP	Manager	5/18/2006	Catalyst -Preparation of International Instructions	4.2	\$375	\$1,575	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/19/2006	Catalyst -Travel time incurred traveling to Tulsa, OK for Catalyst physical inventory	3.9	*\$213	\$831	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/19/2006	PGM and value-add inventory session held to develop understanding of customer consigned accounting, take-o pay contract accounting and forward sales contracts.	4.4	\$425	\$1,870	A2
Kearns	Matthew R.	MRK	Senior	5/19/2006	Catalyst -Travel time incurred traveling to Tulsa, OK for Catalyst physical inventory	3.1	*\$113	\$350	A2
Kearns	Matthew R.	MRK	Senior	5/19/2006	Catalyst -Time incurred working on Catalyst physical inventory in Tulsa, OK	11.8	\$225	\$2,655	A2
Pagac	Matthew M.	MMP	Manager	5/19/2006	Catalyst -Catalyst Carve Out International Instructions Presentation	2.2	\$375	\$825	A2
Pagac	Matthew M.	MMP	Manager	5/21/2006	Catalyst -Preparation of interoffice communications	2.1	\$375	\$788	A2
Boston	Jason C.	JCB	Staff	5/22/2006	Catalyst -Travel time from Detroit to Tulsa.	4.1	*\$63	\$258	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Review of 5/26/06 Catalyst weekly update agenda with J. Henning.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Preparation of weekly Catalyst update meeting scheduled for 5/26/06.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Catalyst -Review of carve-out methodology for Shanghai location, as developed by Delphi U.S.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2006	Catalyst -Travel time to Tulsa, OK. Time incurred in conjunction with planning procedures and audit execution for carve-out audit.	4.0	*\$213	\$852	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst - Time incurred coordinating directions from airport in Tulsa, OK.	0.7	*\$113	\$79	A2
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst - Time incurred sending out email to E&Y personnel regarding Catalyst Audit	0.4	\$225	\$90	A2
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst - Travel time incurred traveling to Tulsa, OK for Catalyst Carve Out Audit	3.1	*\$113	\$350	A2
Kearns	Matthew R.	MRK	Senior	5/22/2006	Catalyst - Time incurred working on Catalyst AWS file, preparing for audit and sending out to international locations	5.9	\$225	\$1,328	A2
Pagac	Matthew M.	MMP	Manager	5/22/2006	Catalyst - Staffing correspondence with J. Simpson	0.2	\$375	\$75	A2
Saimoua	Omar Issam	OIS	Staff	5/22/2006	Catalyst - Travel to Tulsa, OK to perform audit related work on Delphi-Catalyst.	3.0	*\$63	\$189	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Catalyst - Obtaining evidence for walkthrough of the Sales/AR process	4.4	\$125	\$550	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Obtaining an understanding of the Shipping Process for the AR Walkthrough of Catalyst.	3.4	\$125	\$425	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Documenting the Shipping Process for the AR Walkthrough of Catalyst.	1.6	\$125	\$200	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Obtaining an understanding of the Intercompany Control Account for the AR Walkthrough of Catalyst .	1.5	\$125	\$188	A2
Boston	Jason C.	JCB	Staff	5/23/2006	Meeting with M. Dean, Controller, to further understand the control account for AR Walkthrough of Catalyst.	0.5	\$125	\$63	A2
Hatzfield Jr.	Michael J.	MJH	Senior Manager	5/23/2006	Catalyst - Preparation of agenda for international planning call scheduled for 5/24/06.	0.9	\$425	\$383	A2
Hatzfield Jr.	Michael J.	MJH	Senior Manager	5/23/2006	Catalyst - Meeting with M. Dean (Controller). Purpose was to develop understanding of PBC list.	1.5	\$425	\$638	A2
Hatzfield Jr.	Michael J.	MJH	Senior Manager	5/23/2006	AWS file preparation for Catalyst carve-out audit.	3.3	\$425	\$1,403	A2
Hatzfield Jr.	Michael J.	MJH	Senior Manager	5/23/2006	Catalyst - International audit instruction preparation.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	5/23/2006	Catalyst - Time incurred discussing walkthrough processes and procedures with E&Y staff personnel	0.8	\$225	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/23/2006	Catalyst - Time incurred completing AWS file for Catalyst	8.2	\$225	\$1,845	A2
Pagac	Matthew M.	MMP	Manager	5/23/2006	Catalyst -Carve out discussions with M. Hatzfeld	0.3	\$375	\$113	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst -Met with M. May to discuss the fixed assets process	0.7	\$125	\$88	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - View safety video at Delphi Catalyst site and went through the security computer and personal check	1.2	\$125	\$150	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - Printed all COTS submitted to E&Y by Catalyst accounting and filed in our work papers for future use	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - Documented our understanding of the depreciation process for fixed assets	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	5/23/2006	Catalyst - Documented our understanding of the acquisition process for fixed assets	4.6	\$125	\$575	A2
Boston	Jason C.	JCB	Staff	5/24/2006	Obtaining an understanding of the cash receipts process for the AR Walkthrough of Catalyst.	3.4	\$125	\$425	A2
Boston	Jason C.	JCB	Staff	5/24/2006	Documenting the cash receipts process for the AR Walkthrough of Catalyst.	2.1	\$125	\$263	A2
Boston	Jason C.	JCB	Staff	5/24/2006	Documenting and understanding the revenue recognition process for the AR Walkthrough of Catalyst.	5.5	\$125	\$688	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Update meeting with M. Dean (Controller). Purpose was to apprise Mark of EY perception of PBC and walkthrough information provided to us.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Purchases/AP/CD walkthrough content provided by client.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Sales/AR/CR walkthrough content provided by client.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst -Review of Payroll walkthrough content provided by client.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst - International conference call with Shanghai, South Africa, France, Mexico and EY Detroit engagement executives. Purpose of the session was to discuss anticipated key issues related to the 12/31/05 and 3/31/06 audits of Catalyst.	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2006	Catalyst - Review of Inventory/COGS walkthrough content provided by client.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	5/24/2006	Worldwide conference call regarding Catalyst.	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst - Time incurred assisting staff with process walkthroughs	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst - Time incurred discussing AR testing and confirmation procedures with EY Senior Manager	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst - Time incurred discussing inventory costing walkthrough process and inventory variances with audit team	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	5/24/2006	Catalyst - Time incurred reviewing AR balances and schedules provided by client for AR confirmation testing procedures	5.8	\$225	\$1,305	A2
Pagac	Matthew M.	MMP	Manager	5/24/2006	Catalyst - attend international call	1.4	\$375	\$525	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Met with D. Ellis - payroll clerk to discuss the hourly payroll process	1.4	\$125	\$175	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Met with M. May to discuss the disposal process related to fixed assets and obtained supporting documentation.	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Documented our understanding of the hourly payroll process	3.7	\$125	\$463	A2
Saimoua	Omar Issam	OIS	Staff	5/24/2006	Catalyst - Documented our understanding of the disposal process related to fixed assets.	4.1	\$125	\$513	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Catalyst - Traveling from Tulsa to Detroit	6.0	*\$63	\$378	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Obtaining documentation for the Walkthrough of Key AR Controls.	3.8	\$125	\$475	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Reviewing internal Catalyst Documentation of Key AR Controls.	2.1	\$125	\$263	A2
Boston	Jason C.	JCB	Staff	5/25/2006	Documenting understanding of the key controls in place at Catalyst.	2.1	\$125	\$263	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst - Review of FSCP walkthrough content provided by client.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst - Discussion of key issues with M. Dean related to the carve-out audit, development of understanding of client preparedness relative to those issues.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst - Review of draft 12/31/04 audited financial statements.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst - Development of audit strategy related to AR confirmations for 12/31/05 and 3/31/06.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/25/2006	Catalyst - Review of FAS 133 accounting related to company accounting for PGM inventories.	1.9	\$425	\$808	A2
Kearns	Matthew R.	MRK	Senior	5/25/2006	Catalyst - Time incurred selecting AR confirmations to test for audit	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	5/25/2006	Catalyst - Time incurred reviewing PBC's schedule provided by client for Catalyst audit including AR and accrual schedules	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	5/25/2006	Catalyst - Travel time incurred traveling back from Tulsa, OK.	4.0	*\$113	\$452	A2
Pagac Saimoua	Matthew M. Omar Issam	MMP OIS	Manager Staff	5/25/2006 5/25/2006	Catalyst discussions with M. Hatzfeld Catalyst - Discussed with J. Vrška - Operational manager, processes involved with payroll specific controls.	0.3 1.3	\$375 \$125	\$113 \$163	A2 A2
Saimoua	Omar Issam	OIS	Staff	5/25/2006	Catalyst - Discussed with D. Ellis - payroll clerk the PBC list and obtained an understanding of the journal entries related to payroll	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	5/25/2006	Catalyst - Discussed with G. Scott - Accounting Clerk, the inventory process to obtain a better understanding and request documents for walkthroughs	2.9	\$125	\$363	A2
Saimoua Hatzfeld Jr.	Omar Issam Michael J.	OIS MJH	Staff Senior Manager	5/25/2006 5/26/2006	Catalyst - Travel from Tulsa, OK. Catalyst - Preparation for weekly Catalyst update meeting.	4.0 0.7	*\$63 \$425	\$252 \$298	A2 A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/26/2006	Weekly Catalyst audit update conference call with C. Arkwright (E&C AFD) and K. Tremain (E&C assistant AFD).	1.5	\$425	\$638	A2
						A2 Catalyst Project Total:	307.6	\$81,900	
						* Billed at 1/2 of hourly billing rate			

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Corporate									
Krabill	Aaron J.	AJK	Senior Manager	4/10/2006	Corp - discussion regarding FIN 46 - Ondas	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	4/11/2006	Specials - FIN 46 call regarding questions concerning Ondas	1.8	\$425	\$765	A2
Krabill	Aaron J.	AJK	Senior Manager	4/11/2006	E&S - ER&D discussions with audit team and E&S finance staff	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	4/12/2006	Specials - FIN 46 research regarding Ondas	3.4	\$425	\$1,445	A2
Krabill	Aaron J.	AJK	Senior Manager	4/12/2006	E&S - ER&D discussions with audit team and E&S finance staff	2.6	\$425	\$1,105	A2
Krabill	Aaron J.	AJK	Senior Manager	4/13/2006	E&S - ER&D discussions with audit team and E&S finance staff	2.2	\$425	\$935	A2
Krabill	Aaron J.	AJK	Senior Manager	4/13/2006	Specials - FIN 46 call regarding Ondas	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	4/17/2006	Reading agreements relating to FIN 46 ONDAS matter	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	4/18/2006	Research and discussions regarding Q1 issues re: Prior bonus plan and FAS 112 reserve with S. Sheckell and S. Kien	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	4/19/2006	Research and discussions regarding Q1 issues re: Prior bonus plan and FAS 112 reserve with S. Sheckell and S. Kien	2.6	\$425	\$1,105	A2
Krabill	Aaron J.	AJK	Senior Manager	4/21/2006	Corp - Research and memo regarding the accounting treatment of incentive comp plan and job banks.	4.2	\$425	\$1,785	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Call with K. Asher re: ER&D	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Call with A. Krabill and J. Sheehan re: ER&D	0.4	\$525	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2006	E&S - Discussion with M. Boehm regarding accounting treatment of development costs	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	5/2/2006	Conf. call regarding E&S ER&D.	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2006	Discussion with W. Tilotti to discuss FIN 46 analysis for all investments	0.4	\$425	\$170	A2
Henning	Jeffrey M.	JMH	Partner	5/3/2006	Discussion with J. Williams re: cap maintenance and ER&D	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	5/3/2006	Review and consultation re: PwC paperwork access letter for Delphi audit	1.1	\$525	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	5/3/2006	Discussion with W. Tilotti regarding FIN 46 analysis for all investments	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	5/4/2006	Consultation regarding PwC wp access letter	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	5/5/2006	Review of PwC workpaper reliance memo	1.1	\$700	\$770	A2
Henning	Jeffrey M.	JMH	Partner	5/5/2006	Discussion regarding FA and maintenance depr policy matters.	0.9	\$525	\$473	A2
Sheckell	Steven F.	SFS	Partner	5/5/2006	Review segment disclosures	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	5/8/2006	Review of PwC access letter	0.9	\$700	\$630	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Conf. call re: PwC workpaper access letter	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Conf. call re: capitalized maintenance policy	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	5/10/2006	Research related to wp access letters.	0.5	\$425	\$213	A2
Henning	Jeffrey M.	JMH	Partner	5/16/2006	Discussion with A. Brazier re: ER&D	0.5	\$525	\$263	A2
Miller	Nicholas S.	NSM	Manager	5/16/2006	Coordinating meeting with Packard to review inventory process.	0.4	\$300	\$120	A2
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Review of E&S ER&D matter.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Call with A. Brazier regarding E&S ER&D matter.	0.4	\$525	\$210	A2
Financial Remediation						37.0	\$17,055		
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review control deficiency matrix to understand 2005 control deficiencies	3.2	\$225	\$720	A2
Boehm	Michael J.	MJB	Manager	5/8/2006	Drafted memo describing the primary drivers of the material weaknesses in 2005 and the EY audit response	2.8	\$300	\$840	A2
Krabill	Aaron J.	AJK	Senior Manager	5/8/2006	Research regarding treatment of risk assessments in a situation when MW's have been identified.	1.6	\$425	\$680	A2
Boehm	Michael J.	MJB	Manager	5/9/2006	Met with J. Simpson to discuss Material Weakness/Significant Deficiency memo	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2006	Conf. call with D. Bayles and S. Sheckell re: internal controls recommendations.	1.3	\$525	\$683	A2
Ranney	Amber C.	ACR	Senior	5/10/2006	Review Corporate deficiencies identified by D&T to identify issues to consider while performing Q1 walkthroughs.	0.5	\$225	\$113	A2
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Discussion with F. Nance on status of testing and open deficiencies.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	5/11/2006	Packard - Review open deficiencies at year-end.	1.3	\$300	\$390	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	5/11/2006	Discussion with M. Boehm regarding documentation of material weaknesses and significant deficiencies.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Conf call with D. Bayles re: control enhancements	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	5/12/2006	Conf. call re: notes for D. Bayles on division analytical controls	0.9	\$525	\$473	A2
Miller	Nicholas S.	NSM	Manager	5/12/2006	Packard - Discussion with C. High about status of open deficiencies.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	5/12/2006	Packard - Documentation of our consideration of open deficiencies in the completion of our quarterly review.	1.8	\$300	\$540	A2
Sheckell	Steven F.	SFS	Partner	5/12/2006	Review quarterly monitoring controls spreadsheets	2.6	\$525	\$1,365	A2
Asher	Kevin F.	KFA	Partner	5/15/2006	Meetings with J. Sheehan and D. Bayles regarding the 2006 material weakness remediation plans	4.1	\$700	\$2,870	A2
Henning	Jeffrey M.	JMH	Partner	5/15/2006	Review of Delphi controls presentation and comments	1.3	\$525	\$683	A2
Henning	Jeffrey M.	JMH	Partner	5/15/2006	Debrief with S. Sheckell on controls meetings	0.7	\$525	\$368	A2
Sheckell	Steven F.	SFS	Partner	5/15/2006	Discuss SOX remediation plan with J. Sheehan	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	5/15/2006	Discuss SOX remediation plan with D. Sherbin	0.4	\$525	\$210	A2
Sheckell	Steven F.	SFS	Partner	5/15/2006	Prepare SOX remediation plan information for exec meetings	1.8	\$525	\$945	A2
Asher	Kevin F.	KFA	Partner	5/16/2006	Meetings with B. Delinger on remediation plans for 2006 material weaknesses	1.9	\$700	\$1,330	A2
Henning	Jeffrey M.	JMH	Partner	5/16/2006	Meeting with B. Thelen and D. Bayles re: control improvements - monitoring controls	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	5/16/2006	Discuss SOX remediation plans with B. Dellinger	0.4	\$525	\$210	A2
Sheckell	Steven F.	SFS	Partner	5/16/2006	Discuss SOX remediation plans with B. Thelen	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	5/16/2006	Discussion with M. Boehm regarding material weaknesses/significant deficiencies.	0.5	\$425	\$213	A2
Boehm	Michael J.	MJB	Manager	5/17/2006	Preparation of memo regarding Q1 review response to material weaknesses and significant deficiencies that existed at 12/31/2005.	1.2	\$300	\$360	A2
Simpson	Jamie	JS	Senior Manager	5/17/2006	Discussion with M. Boehm on material weaknesses and sig. deficiencies.	0.5	\$425	\$213	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/18/2006	Met with J. Simpson to discuss Q1 2006 review responses to MW/SD's that existed as of 12/31/2005.	0.7	\$300	\$210	A2
Simpson	Jamie	JS	Senior Manager	5/18/2006	Discussion with M. Boehm regarding material weaknesses and significant def's.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	5/18/2006	Review of memo addressing material weaknesses and significant deficiencies.	1.2	\$425	\$510	A2
Henning	Jeffrey M.	JMH	Partner	5/19/2006	Conference call with D. Bayles, N. Hotchkin and S. Sheckell re: controls improvements.	1.0	\$525	\$525	A2
Sheckell	Steven F.	SFS	Partner	5/19/2006	Discuss remediation plans for SOX with D. Bayles and Hodgkin	1.1	\$525	\$578	A2
Boehm	Michael J.	MJB	Manager	5/22/2006	Revision of memo regarding Q1 response to MW/SD's as of 12/31/2005.	1.2	\$300	\$360	A2
Asher	Kevin F.	KFA	Partner	5/23/2006	Review of Material weakness remediation plans	1.9	\$700	\$1,330	A2
Sheckell	Steven F.	SFS	Partner	5/23/2006	Review internal control plan with D. Bayles	2.1	\$525	\$1,103	A2
Asher	Kevin F.	KFA	Partner	5/24/2006	Review of Material weakness remediation plans	1.1	\$700	\$770	A2
Boehm	Michael J.	MJB	Manager	5/24/2006	Met with A. Kulikowski, Mgr. SOX Validation, and S. Herbst, PwC Mgr., to discuss revenue validation testing program.	2.4	\$300	\$720	A2
Sheckell	Steven F.	SFS	Partner	5/24/2006	Review management testing program	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	5/24/2006	Meeting with A. Kulikowski and PwC manager to discuss comments on management revenue testing program.	2.3	\$425	\$978	A2
A2 Financial Remediation Project Total:								<u><u>\$23,893</u></u>	
Furukawa									
Miller	Nicholas S.	NSM	Manager	5/10/2006	Furukawa - Planning work for the Furukawa audit.	2.0	\$300	\$600	A2
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Obtained accounts payable reconciliations and tied out to trial balance	0.6	\$125	\$75	A2
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Received documentation for capital contributions and tied out to bank statements, created excel spreadsheet for Equity	0.7	\$125	\$88	A2
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Met with J. Senary to discuss Delphi Furukawa Joint Venture and our requests for our substantive testing, and discussed our audit approach	0.8	\$125	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/11/2006	Furukawa - Obtained supporting documentation for selected expense transactions during '05	1.9	\$125	\$238	A2
Miller	Nicholas S.	NSM	Manager	5/11/2006	Furukawa - Time spent meeting with J. Senary, JV finance director, and K. Horner to get the Furukawa JV audit under way.	1.2	\$300	\$360	A2
Horner	Kevin John	KJH	Staff	5/12/2006	Furukawa - Preparation of memos describing different processes for recording expenses according to the joint venture agreement for our substantive work	0.4	\$125	\$50	A2
Horner	Kevin John	KJH	Staff	5/12/2006	Furukawa - Met with J. Senary, to wrap up audit work done on joint venture	0.5	\$125	\$63	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Furukawa - Received signed bank confirm from J. Senary and prepared to mail out	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Furukawa - Discussion with J. Senary regarding question about a payable in '06 and how it ties into joint venture agreement	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	5/16/2006	Furukawa - Performed unrecorded liability search	1.0	\$125	\$125	A2
IT Remediation						A2 Furukawa Project Total:		\$1,748	
Izzo	Tamara H.	THI	Partner	5/8/2006	Meeting with T. Bomberski, J. Piazza, M. Martell and A. Tanner to discuss IT audit progress and remediation on walkthrough findings	1.2	\$525	\$630	A2
Pacella	Shannon M.	SMP	Manager	5/8/2006	Reviewed 2005 IT deficiencies and documented 2006 status.	2.4	\$300	\$720	A2
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with T. Izzo and M. Martell to discuss timing and approach for IT substantive procedures	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with D. Bayles to discuss impact of IT preliminary control findings	0.8	\$475	\$380	A2
Tanner	Andrew J.	AJT	Senior Manager	5/8/2006	Meeting with T. Bomberski, J. Piazza, T. Izzo and M. Martell to discuss IT audit progress and remediation on walkthrough findings	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	5/22/2006	Coordinating meeting to discuss with CAS, EY's approach for identifying testing deficiencies.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/23/2006	Finished Q1 review of 2005 open deficiencies for IT.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	5/24/2006	Discuss impact of ineffective preliminary evaluations for IT on Q1 review with audit team	0.4	\$300	\$120	A2
Saginaw Carve-Out Audit						A2 IT Remediation Project Total:			
Henning	Jeffrey M.	JMH	Partner	5/1/2006	Meeting with Steering to discuss carve out audits	3.0	\$525	\$1,575	A2
Sheckell	Steven F.	SFS	Partner	5/1/2006	Meeting with Steering to discuss carve out audits	3.0	\$525	\$1,575	A2
Tax-Internal Controls						A2 Saginaw Carve-Out Project Total:			
Van Leeuwen	Brent James	BJV	Senior	5/9/2006	Coordination of meetings that were rescheduled as a result of client pushing back timing.	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	5/15/2006	On-site to attend meeting that was cancelled after our arrival - pulled information related to recent restatement and discussed tasks to completed once the client become available.	1.0	\$225	\$225	A2
Smith	Christopher W.	CWS	Executive Director	5/15/2006	Travel from Cleveland, OH. After our arrival, it was learned that client was not ready	3.3	*\$238	\$785	A2
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Discussions regarding Delphi tax coordination with C. Tosto, C. Smith and J. Hegelmann as a result of rescheduled Q1 timing.	1.3	\$225	\$293	A2
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Review tax documentation to prepare for meetings that were rescheduled as a result of client not being available	1.4	\$225	\$315	A2
DeMers	Laurie A.	LAD	Senior Manager	5/16/2006	Introduction and discussion with J. Erickson of Delphi Tax to schedule tax walkthrough meetings which was cancelled after our arrival.	1.1	\$425	\$468	A2
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Introduction and discussion with J. Erickson of Delphi Tax to schedule tax walkthrough meetings which was cancelled after our arrival.	0.6	\$475	\$285	A2
DeMers	Laurie A.	LAD	Senior Manager	5/17/2006	Meeting with J. Erickson to discuss Q1 information request and revised timing as a result of delay in review procedures.	0.3	\$425	\$128	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	5/17/2006	Preparation for meeting with J. Erickson to discuss Q1 information request and revised timing as a result of delay in review procedures.	1.0	\$475	\$475	A2
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	Meeting with J. Erickson to discuss Q1 information request and revised timing as a result of delay in review procedures.	0.6	\$225	\$135	A2
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Tied out Q1 2006 ETR schedules to the extent possible. Information incomplete due to delays in Q1.	1.9	\$225	\$428	A2
Smith	Christopher W.	CWS	Executive Director	5/19/2006	Travel from Cleveland, OH. After our arrival, it was learned that client was not ready. Stayed as client indicated they may be able to provide us time on process related work.	3.4	*\$238	\$809	A2
Smith	Christopher W.	CWS	Executive Director	5/22/2006	1st quarter tax review coordination matters including call with J. Erickson of Delphi to discuss timeline for completing Q1 procedures.	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	5/23/2006	First quarter tax review follow-up with C. Tosto and B. Van Leeuwen to discuss open issues/timeline for completion	0.2	\$475	\$95	A2
Smith	Christopher W.	CWS	Executive Director	5/23/2006	Conf. call w/ L. DeMers and J. Hegelmann relating to first quarter tax review issues/timeline for completion due to delays.	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	5/23/2006	First quarter tax review timing discussions with L. DeMers and A. Krabill	0.6	\$475	\$285	A2
DeMers	Laurie A.	LAD	Senior Manager	5/24/2006	Conference call with A. Krabill regarding Q1 tax status and approach for addressing deficiencies and format for capturing process comments	1.2	\$425	\$510	A2
Smith	Christopher W.	CWS	Executive Director	5/24/2006	First quarter tax review update call with D. Kelley, K. Asher, and S. Sheckell to discuss delays in Q1 tax review procedures	0.3	\$475	\$143	A2
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Coordination with audit team regarding process and revised timeline.	0.8	\$425	\$340	A2
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Client assistance list update and follow-up due to multiple delays.	1.6	\$425	\$680	A2
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Discussions with C. Tosto, E&Y tax partner regarding process and revised timeline.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	5/25/2006	Develop process and revised timeline for completion of Q1 procedures as a result of delays.	2.3	\$425	\$978	A2
Smith	Christopher W.	CWS	Executive Director	5/25/2006	Conf. call with L. Demers to discuss open items list for Q1 relating to change in client timing.	0.2	\$475	\$95	A2
A2 Tax-Internal Controls Project Total: 25.5 * Billed at 1/2 of hourly billing rate									
Tax - Other									
Blank	Jacob M.	JMB	Partner	5/4/2006	Update call with Skadden.	0.5	\$750	\$375	A3
Berard	Peter	PB	Manager	5/8/2006	Discussion with S. Gale and D. Kelley regarding New York non-resident income tax withholding issues.	0.4	\$300	\$120	A3
Berard	Peter	PB	Manager	5/9/2006	Research regarding use of employer-created form (substitute Form IT-2104.1) for New York nonresident income tax withholding.	0.6	\$300	\$180	A3
Gardon	Steven J.	SJG	Partner	5/11/2006	Prep for meeting at Delphi w/ J. Whitson and R. Schueler regarding the Customs function, changes in the function due to issues that arose in China the prior year, and the contingency reserve for Customs issues	0.6	\$700	\$420	A1
Gardon	Steven J.	SJG	Partner	5/12/2006	Meeting at Delphi with J. Whitson, and R. Schueler regarding the Customs function, changes in the function due to issues that arose in China the prior year, and the contingency reserve for Customs issues	2.4	\$700	\$1,680	A1
A2 Tax-Other Project Total: 4.5									
								\$2,775	
A2 Project Total: 461.1									
								\$149,719	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Correspondence with D. Kelley, R. Ward and M. Ericson regarding Delphi Invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Correspondence with W. Eguchi regarding invoice review.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Various correspondence with W. Eguchi regarding E&Y Delphi Supporting Documentation for Monthly Fee Application.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Correspondence with N. Miller regarding Audit Addendum; review draft accordingly.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Various correspondence with B. Hamblin regarding Delphi invoice finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/1/2006	Preparation of invoice package for all interested parties; send accordingly.	1.7	\$125	\$213	
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Correspondence with D. Kelley regarding Delphi Tax Invoice; provide copy accordingly.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	5/2/2006	Revise invoice per S. Shekell; correspondence with A. Ranney accordingly.	0.5	\$125	\$63	
Asher	Kevin F.	KFA	Partner	5/2/2006	Review of fee application materials and related meeting on process with management	2.1	\$700	\$1,470	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with B. Hamblin regarding Delphi Audit Code - Activity Codes (new codes).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with V. Singleton regarding Delphi T&E - April.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with various team members regarding Delphi Time & Expense Reporting email details.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Finalize Delphi Time & Expense Reporting email; send to team accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Time spent merging and extracting engagement letter pages/files per J. Simpson.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with various engagement team member notifying them of time to be reclassified, descriptions, etc.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	5/3/2006	Correspondence with M. Hatzfeld regarding Delphi Time & Expense Reporting.	0.2	\$75	\$15	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Avila-Villegas	Vanessa	VAV	Senior	5/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	5/4/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Review revised connections check schedule received from W. Eguchi.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Preparation of April Access database for bankruptcy billing process.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Review April T&E received from V. Singleton; format accordingly for access database import.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Update MASTER Employees and MASTER Code Combo for April invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	5/5/2006	Begin formatting April invoice per Court requirements.	1.5	\$125	\$188	
Boehm	Michael J.	MJB	Associate Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Boston	Jason C.	JCB	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Horner	Kevin John	KJH	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Krabill	Aaron J.	AJK	Senior Manager	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$425	\$468	
Marold	Erick W.	EWM	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Ranney	Amber C.	ACR	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	1.1	\$200	\$220	
Simpson	Emma-Rose S.	ESS	Staff	5/5/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Tanner	Andrew J.	AJT	Senior Manager	5/5/2006	Accumulation of information related to preparation of fee application.	0.5	\$475	\$238	
Wardrope	Peter J.	PJW	Senior	5/5/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Correspondence with B. Hamblin regarding Delphi Audit EPT and Engagement Letter; forward accordingly.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/8/2006	Work on Delphi April 06 invoice.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Review revised Delphi T&E - April 06 per V. Singleton.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Preparation of various emails to the team regarding Delphi April Time, Expense Descriptions, and reclass inquiries.	1.9	\$125	\$238	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Work on Delphi April 06 invoice.	4.8	\$125	\$600	
Henning Simpson	Jeffrey M. Emma-Rose S.	JMH ESS	Associate Partner Staff	5/9/2006	Review JV agreement/draft engagement letter	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	5/9/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	5/10/2006	Locate and forward electronic signed copy of audit engagement letter per N. Miller.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Review connections check list; correspondence with M. Boehm regarding staff to assist with process.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/11/2006	Work on Delphi April 06 invoice.	1.8	\$125	\$225	
Avila-Villegas	Vanessa	VAV	Senior	5/11/2006	Accumulation of information related to preparation of fee application.	0.9	\$275	\$248	
Miller	Nicholas S.	NSM	Manager	5/11/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Correspondence with V. Avila regarding example of Walkthrough Descriptions for time entries.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Work on cash forecast database request per B. Hamblin for invoice cash collections.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	5/12/2006	Work on April invoice.	1.9	\$125	\$238	
Boehm	Michael J.	MJB	Client Serving Associate	5/12/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Boston	Jason C.	JCB	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Horner	Kevin John	KJH	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	5/12/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Krabill	Aaron J.	AJK	Senior Manager	5/12/2006	Accumulation of information related to preparation of fee application.	0.9	\$425	\$383	
Marold	Erick W.	EWM	Senior	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Peterson	Christopher A.	CAP	Manager	5/12/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Ranney	Amber C.	ACR	Senior	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Rothmund	Mario Valentin	MVR	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Simpson	Emma-Rose S.	ESS	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Stille	Mark Jacob	MJS	Staff	5/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with various individuals regarding reclasses.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Correspondence with various individuals regarding Delphi April Time and Expense Inquiries.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/15/2006	Work on April invoice; send to J. Simpson for review.	3.4	\$125	\$425	
Simpson	Jamie	JS	Senior Manager	5/15/2006	Review of Exhibit D for April invoice detail .	1.8	\$425	\$765	
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Review email from W. Eguchi regarding budget for Fee Committee.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	5/16/2006	Work on various bankruptcy invoice matters.	3.2	\$125	\$400	
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Correspondence with various individuals regarding Delphi April Time Inquiries.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	5/17/2006	Work on April invoice revisions.	1.2	\$125	\$150	
Asher	Kevin F.	KFA	Associate Partner	5/17/2006	Review of revised billing requirements for the courts approvals	1.0	\$700	\$700	
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Finalize Catalyst eng. letter drafts	0.6	\$525	\$315	
Henning	Jeffrey M.	JMH	Partner	5/17/2006	Saginaw carve out discussion around engagement letter language	0.6	\$525	\$315	
Simpson	Jamie	JS	Senior Manager	5/17/2006	Review of April invoice detail for bankruptcy court.	1.6	\$425	\$680	
Aquino	Heather	HRA	Client Serving Associate	5/18/2006	Work on April invoice.	1.6	\$125	\$200	
Boehm	Michael J.	MJB	Associate Manager	5/18/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Ford	David Hampton	DHF	Staff	5/18/2006	Accumulation of information related to preparation of fee application.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Correspondence with V. Singleton regarding revised Delphi April T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Review revised Delphi April T&E.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	5/19/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/19/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Kearns	Matthew R.	MRK	Senior	5/19/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Krabill	Aaron J.	AJK	Senior Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.8	\$425	\$340	
Marold	Erick W.	EWM	Senior	5/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	5/19/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rothmund	Mario Valentin	MVR	Staff	5/19/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Sheckell	Steven F.	SFS	Partner	5/19/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Sheckell	Steven F.	SFS	Partner	5/19/2006	Review engagement letters for Furakawa, Saginaw and Catalyst	2.2	\$525	\$1,155	
Sheckell	Steven F.	SFS	Partner	5/19/2006	Review monthly invoice for court submission	2.5	\$525	\$1,313	
Simpson	Jamie	JS	Senior Manager	5/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with D. Kelley regarding Delphi April Expenses.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Preparation of email to W. Eguchi regarding sample budget and April invoice for review.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Correspondence with individuals regarding April Time Inquiries.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/22/2006	Revisions to April invoice per S. Sheckell.	1.1	\$125	\$138	
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Catalyst engagement letter update	0.9	\$525	\$473	
Henning	Jeffrey M.	JMH	Partner	5/22/2006	Review or Engagement letters for Saginaw	0.9	\$525	\$473	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/22/2006	Review invoice for the month for submission to court	1.4	\$525	\$735	
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Correspondence with various individuals regarding Delphi April Time Entries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/23/2006	Update April invoice per comments received from W. Eguchi.	0.9	\$125	\$113	
Rothmund	Mario Valentin	MVR	Staff	5/23/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with D. Ford regarding Delphi April Expense Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Correspondence with J. Simpson regarding team deadline for monthly TRAX submissions, affect of reclasses, etc.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Preparation of email regarding complete package for invoice submitted on May 1 for the Jan - Mar fees per W. Eguchi.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Preparation of email to team regarding Delphi May T&E submission.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Convert invoice submitted on May 1 for the Jan - Mar fees to adobe format for email to W. Eguchi.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	5/24/2006	Update April invoice for new April T&E detail received from V. Singleton.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/25/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Manager	5/25/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Horne	Kevin John	KJH	Staff	5/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Marold	Erick W.	EWM	Senior	5/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Peterson	Christopher A.	CAP	Manager	5/25/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Sheckell	Steven F.	SFS	Partner	5/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$525	\$315	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	5/25/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Krabill	Aaron J.	AJK	Senior Manager	5/26/2006	Accumulation of information related to preparation of fee application.	1.2	\$425	\$510	
Saimoua	Omar Issam	OIS	Staff	5/26/2006	Accumulation of information related to preparation of fee application.	1.0	\$125	\$125	
Fee Application Preparation Total:						98.1		\$23,875	